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ABSTRACT

The Public Accounts of Alberta are prepared in accordance with the Financial Administration Act and the Government Accountability Act. This annual report of the Ministry of Education contains the audited, consolidated financial statements of the ministry and offers a comparison of actual performance results with desired results set out in the ministry's business plan. It lists the eight goals of the ministry, such as the desire that education be focused on what students need to learn, that parents and the community should have the opportunity to be involved in the governance and delivery of a restructured education system, and that the education-funding system be fair, equitable, and affordable. The text reports on the progress made in trying to reach these goals. The report includes the accounts of government entities consisting of departments, revolving funds, the Alberta Heritage Savings Trust Fund, and other regulated funds, provincial agencies, and Crown-controlled corporations. Components of the Ministry that receive detailed attention include curriculum standards, language services, learning technologies, information services, special education, the Native education project, teacher certification, and school facilities. A summary of expenditures under each appropriation in the ministry is included in the financial statements of each department. (RJM)

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First things first... Our Children

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# *Alberta Education's*
# 93rd ANNUAL REPORT
## and 4th Annual Results Report
## 1997/1998
## Part 1

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This Annual Report is available on the Internet at Alberta Education's home page <http://ednet.edc.gov.ab.ca>; click on Education System.

# Public Accounts 1997/1998

## Preface

The Public Accounts of Alberta are prepared in accordance with the Financial Administration Act and the Government Accountability Act. The Public Accounts consist of the annual report of the Province of Alberta and the annual reports of each of the 18 ministries. Commencing this fiscal year, ministry annual reports required under the Government Accountability Act replace volumes 2, 3, and 4 of the Public Accounts prepared in previous years.

The annual report of the Province of Alberta contains the consolidated financial statements of the province and a comparison of the actual performance results to desired results set out in the government's business plan, including a message from the Provincial Treasurer. The province's audited consolidated financial statements include the accounts of government entities consisting of departments (all departments combined form the General Revenue Fund), revolving funds, the Alberta Heritage Savings Trust Fund and other regulated funds, provincial agencies and Crown-controlled corporations.

**This annual report of the Ministry of Education contains the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry's business plan, including a message from the Minister. The ministry's audited consolidated financial statements include the accounts of the Department of Education, Alberta School Foundation Fund and Education Revolving Fund. The financial statements of each of these component entities of the ministry are also included in this annual report.**

This annual report includes, either as a separate report or as part of financial statements, the reports or statements prepared pursuant to the Financial Administration Act, to the extent that the ministry has anything to report. A summary of expenditures under each appropriation in the ministry, as required by the Government Accountability Act, is included in the financial statements of the department.

**Financial information relating to the Alberta Teachers' Retirement Fund and to school authorities is also included in this annual report as supplementary information.**

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# Minister's Accountability Statement

The Ministry's annual report for the year ended March 31, 1998 was prepared under my direction in accordance with the Government Accountability Act and the government's accounting policies. All of the government's policy directions as at September 21, 1998 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Gary G. Mar

Gary G. Mar, Q.C.
Minister of Education

# Message from the Minister

Thanks to the efforts and initiatives in 1997/1998, education in Alberta has moved out of restructuring into a time of stability, and can look to the future with renewed confidence.

The voluntary regionalization of several Catholic school boards helped Alberta reach its 60-board goal. Alberta believes this number of boards accommodates the unique characters of our communities and the constitutional right of Catholics to a separate system, while ensuring as much funding as possible goes to instruction.

To help identify and meet local education needs, we commissioned and distributed a resource developed by The Alberta Teachers' Association, *School-Based Decision Making: Focus on Teaching and Learning*, that was designed for school principals, school council chairs and partner organizations. Schools submitted their first three-year plans to their governing authorities, completing the phase-in of three-year education planning.

To provide a stable foundation for future progress, in 1997/1998 Alberta updated the definition of basic education and learning outcomes, and developed Canada's first provincial Teaching Quality Standard. The new Classroom Assessment Materials Project (CAMP), another first in Canada, will help teachers assess student learning and progress on an ongoing basis. The Career and Technology Studies (CTS) program was fully implemented province-wide to prepare secondary school students for life after graduation.

With Canada's other western provinces and two territories, Alberta implemented a new common mathematics curriculum for kindergarten to grade 9. While we work to improve math results to meet the Alberta standard, our students already are among the best in the world. The Third International Mathematics and Science Study (TIMSS) results for grade 12 released in February 1998 showed our students finished third-highest in science literacy and fifth-highest in math literacy. On these and previous TIMSS tests, Alberta's overall pattern of achievement exceeded that of other G8 trading partners, and Alberta students posted some of the highest results in the world, particularly in science.

Education partnerships remain among our most valuable resources in achieving progress. The School Career Transitions initiative established in 1997/1998 will improve communications and partnerships among key groups. New parent handbooks for kindergarten, senior high school and French immersion will help parents become even stronger partners in their children's education. We were pleased to collaborate with the Alberta School Boards Association on a conference for parents and the public on improving student achievement.

We also realize education is a significant contributor to our communities. We are committed to providing an education that meets Albertans' expectations for the next generation as well as students' learning needs.

Part of that commitment is ensuring education is appropriately funded. In 1997/1998, one dollar out of every five government spent went to support education, and three out of every four dollars granted to school boards went directly to instruction.

A major reinvestment announced in 1997/1998 will bring total education spending to $3.369 billion by 2000/2001 – a 13 per cent increase over Budget '97. These added funds and the 12-point plan *First things first ... our children* ensure financial stability for school boards by raising the amounts for basic instruction and most special needs programs, and support progress by funding new programs like the Early Literacy Initiative.

I look forward to reporting on the achievements in these areas in future annual reports.

# Management's Responsiblity for Reporting

The Ministry of Education includes:

- Alberta School Foundation Fund
- Department of Education
- Education Revolving Fund

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, we ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Education. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgements. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,
- provide information to manage and report on performance,
- safeguard the assets and properties of the Province under ministry administration,
- provide Executive Council, Treasury Board, the Provincial Treasurer and the Minister any information needed to fulfill their responsibilities, and
- facilitate preparation of ministry business plans and annual reports required under the Government Accountability Act.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executive of the individual entities of the ministry.

Roger Palmer
Deputy Minister
Ministry of Education

Date: May 20, 1998

# Overview

## Ministry Entities

**Ministry of Education**

Minister of Education

**Education Revolving Fund**

**Alberta School Foundation Fund**

**Department of Education**

Deputy Minister of Education

Communications

Finance and Planning
- Financial Operations
- Human Resources Services
- Planning

Student Programs and Evaluation
- Curriculum Standards
- Language Services
- Student Evaluation
- Learning Technologies
- School Technology Task Group
- Information Services
- Learning Resources Distributing Center

Regional Services
- Regional Office Branch - Edmonton/Calgary
- Special Education
- Native Education Project
- Teacher Certification and Development
- School Facilities
- School Business and Legislative Services
- National and International Education

## Associated Entities

**Education Revolving Fund**
The Education Revolving Fund operates as the Learning Resources Distributing Centre, which provides the educational systems and the public with educational materials on a non-profit basis. The Fund purchases, warehouses and sells learning materials as well as produces distance and correspondence educational materials and teacher support resources developed or sponsored by the Department of Education. The Fund also distributes educational and other similar materials on behalf of other government departments.

**Alberta School Foundation Fund**
The Alberta School Foundation Fund receives tax revenues from municipalities based on the equalized assessment of real property in Alberta, and on education mill rates established by the Lieutenant Governor in Council. These monies, along with those from the General Revenue Fund, are allocated on a fair and equitable basis to school authorities.

## Department of Education

Information Line: (403 ) 427 -7219
Website: <http://ednet.edc.gov.ab.ca>
E-mail: <askEd@edc.gov.ab.ca>
Alberta Education carries out the provincial government's constitutional responsibility for elementary and secondary education for children to age 19 under the direction of the Minister. The department develops and implements legislation, regulations and policies, and long-term plans for the governance, funding and delivery of education in the province for the ultimate benefit of children and society.

Alberta Education's responsibilities include identifying student learning outcomes, ensuring that high standards are established and communicated, providing funding to school boards on a fair and equitable basis, assessing and reporting to government and the public on student achievement. The department also is responsible for evaluating the performance and cost of the education system, and achieving the goals of the government's three-year plan for education.

The department encourages wide and extensive partnerships in education between the community, the education system and government. Key areas of partnership include developing new curriculum frameworks, co-ordinating services for Alberta's children, providing human and financial resources, resolving educational issues and setting the direction for the future.

## Divisions and Programs

## Communications

Telephone: (403) 427-2285
E-mail: <comm.contact@edc.gov.ab.ca>
Provides consulting services and communications support to the Minister, the Deputy Minister, senior department administrators and to other branches in the department to help them communicate effectively within the education system and externally with the media and Albertans. Through these services, the branch seeks to ensure Albertans have and understand the information they need on education in Alberta. The branch also operates the department's information line (403) 427-7219.

## Finance and Planning

Telephone: (403) 427-2051
E-mail: <finance@edc.gov.ab.ca>
Provides services of both personnel and finances to the department. The division also provides co-ordination and direction of the Financial Operations, Human Resources and Planning branches.

### Financial Operations

Telephone: (403) 427-2055
Is responsible for developing the department's budget and funding levels for all school authorities, and for providing funding to those authorities. The branch also provides service in the areas of school finance, research and fiscal analysis, education property tax, expenditure planning and accounting, revenue and banking, accommodations, printing, document distribution and financial systems services delivery. Financial Operations prepares the consolidated financial reports and statements for the department's annual reports.

### Human Resources Services

Telephone: (403) 427-2058
Provides consultation and support to the department and acts as advisor to department management in all activities related to the management of its human resources. These include planning, policies, pay and benefits, staffing, job classification, performance management, employee relations and staff development.

### Planning

Telephone: (403) 427-8217
E-mail: <askEd.plan@edc.gov.ab.ca>
Supports the department in carrying out its core businesses and meeting the requirement of the *School Act*, the *Government Accountability Act*, the *Deficit Reduction Act* and the government Regulatory Reform Policy. Staff co-ordinate the development of the three-year plan for education and ensure it is co-ordinated with the government business plan and those of other departments. The branch prepares the Annual Results Report and co-ordinates department input into the government's annual *Measuring Up* report. Planning also co-ordinates the review and development or amendment of regulations and policies, and develops planning and reporting requirements for school authorities and schools in line with government's accountability policies.

## Student Programs and Evaluation

Telephone: (403) 422-1608
Maintains the *Alberta Program of Studies*, which describes the knowledge, skills and attitudes students are expected to learn at each grade for each subject and program. Provincial achievement tests and diploma examinations provide students, parents and educators with measures of student performance relative to provincial standards in core subjects. The division identifies, creates and distributes authorized resources, including multimedia and distance learning resources, to help teachers facilitate learning.

### Curriculum Standards

Telephone: (403) 427-2984
Develops and validates provincial curriculum standards for education. These are set out in the *Alberta Program of Studies* for kindergarten to grade

12, and in related policies and handbooks concerning the delivery of education. To help teachers and students achieve these standards, the branch reviews, approves and, where necessary, develops learning resources for classroom use.

**Language Services**
Telephone: (403) 427-2940
Supports French language education by developing programs of study, providing educational support services and promoting the establishment of Francophone, French immersion and French as a Second Language programs. The branch advises the Minister on all policy matters relating to French language education and administers joint federal-provincial agreements governing French language education.

**Student Evaluation**
Telephone: (403) 427-0010
Ensures the education system is accountable by developing, administering and reporting on the results of the grade 12 diploma examinations and the provincial achievement tests for grades 3, 6 and 9. As well as measuring student progress, these tests help to establish and communicate high standards for learning and assist educators to improve teaching. Participating in national and international evaluations helps insure that Alberta's standards for education are among the highest in the world.

**Learning Technologies**
Telephone: (403) 674-5350
Designs and develops print and electronic learning resources to support the delivery of distance learning and regular classroom programs. By promoting the effective use of technology, the branch improves access to education and expands the range of program choice for students. The branch co-operates with distance learning and virtual school providers, industry and other ministries of education to develop learning resources and establish common resource standards.

**School Technology Task Group**
Telephone: (403) 427-9001
Works with the education community to promote the effective use of technology to enhance learning. As part of this effort, the task group co-operates with the Curriculum Standards Branch in the development of learner outcomes relating to information and communications technologies. The task group also is responsible for maintaining the department's Intranet and external Internet sites. The latter is an important means of communicating with Albertans and can be accessed at <http://ednet.edc.gov.ab.ca/>.

**Information Services**
Telephone: (403) 427-5739
Serves students and the education community by maintaining provincial student records and school authority databases. The branch manages the information resources and technology of the entire department to help ensure that Alberta Education is managed effectively and efficiently to achieve government goals.

**Learning Resources Distributing Centre**
Telephone: (403) 427-2767
E-mail: <lrdcfeedback@lrdc.edc.gov.ab.ca>
Provides schools and the public with authorized educational materials on a non-profit basis. Bulk purchasing and centralized order processing allows the centre to reduce the cost of materials to purchasers. The centre also produces distance learning and teacher support resources developed by Alberta Education.

## Regional Services

Telephone: (403) 427-7484
Through the Regional Services Division, Alberta Education encourages and ensures sound and effective field implementation of government initiatives, policies, regulations and legislation.

**Regional Office Branch**
Telephone: (403) 427-2952 - Edmonton
(403) 297-6353 - Calgary
The branch is in two-way communication with the public, parents, school authorities and other educational partners. It supports regional implementation of Alberta Education program initiatives and changes to policies, regulations and the *School Act*, and it monitors for compliance. Problem-solving support is provided to school authorities, parents, students and the public.

### Special Education

Telephone: (403) 422-6326

The branch mission is to ensure all children with special needs have access to the programs and services they require. The branch approves and monitors funding to school authorities for special education services, works with partnering ministries and regional and local partners to improve co-ordination of services for children, co-ordinates the provincial Safe and Caring Schools initiative, and publishes special education resources.

### Native Education Project

Telephone: (403) 427-2043

Responsible for implementing the Provincial Policy on Native Education introduced in 1987. The main objective is to work in partnership with Aboriginal people, school jurisdictions and other agencies to meet the educational needs of Aboriginal students. Aboriginal people are involved in developing provincially authorized curricula and learning resources, working with school jurisdictions on locally developed projects, and advising Alberta Education on future needs of Aboriginal students.

### Teacher Certification and Development

Telephone: (403) 427-2045

Issues and reissues teaching certificates, assesses qualifications of applicants for certification, maintains a registry of teachers, co-ordinates quality teaching initiatives and provides information and advice about teachers and teaching. The branch also administers the Board of Reference, the Practice Review of Teachers Regulation and administratively supports the Council on Alberta Teaching Standards.

### School Facilities

Telephone: (403) 427-2973

Sets standards and guidelines for planning, maintaining and constructing school facilities. The branch provides a range of advisory services regarding school facilities planning, design, construction and capital project management to school boards. The School Buildings Board receives administrative and technical support from the branch, and staff monitor school board capital projects to ensure they comply with School Buildings Board decisions and provincial legislation and policies. The branch also administers provincial capital plans, programs and policies.

### School Business and Legislative Services

Telephone: (403) 427-7235

This field unit works with school authorities on the business management practices of operating a school system, including budgeting, financial reporting, student transportation and elections. The branch also has lead responsibility for school legislation and regulation, including the *School Act* and *Freedom of Information and Protection of Privacy Act* (FOIPP), and provides legal services to the department in cases of litigation.

### National and International Education

Telephone: (403) 427-2035

Provides out-of-province learning experiences for Alberta students and teachers so Albertans will be better prepared to participate at the national and international levels. Exchange programs help high school students who are studying second languages, and teachers who wish to participate in comparative education studies. These programs operate under agreements between Alberta Education and other departments of education. The branch also provides protocol services, develops policy and manages the Alberta International Student Program, which helps school jurisdictions recruit international students.

# Operational Overview

Alberta's three-year plans for education are updated annually to ensure emerging issues and opportunities are addressed. School authorities align their own three-year plans with the provincial plan. For the first time in 1997/1998, Alberta's schools also developed three-year plans in accordance with those of their school board or authority. Full implementation of the three-year planning process ensures local education needs will be met within a provincial framework. Annual results reporting is an essential part of the planning cycle.

*Meeting the Challenge IV* was education's three-year plan beginning in 1997/1998. As always, students came first. The first five of the plan's eight goals support student learning by focusing on what students need to learn, providing parents and communities with opportunities for meaningful involvement in education, providing student support services, ensuring teaching is of high quality, and integrating information technology to enhance learning. The other three goals address equitable and appropriate funding, public accountability and administrative effectiveness and efficiency. Achievements for each goal are highlighted in the Analysis of Key Activities.

The 1997/1998 year offered both challenges and opportunities in fulfilling *Meeting the Challenge IV*. The number of students identified as having severe disabilities increased by 23 per cent. Alberta's buoyant economy attracted families from across Canada, resulting in a 2 per cent growth in enrolment that put pressure on facilities and resources. At the same time, our economy provided for a fourth straight reduction in the education property tax mill rate, a one-time investment of $100 million in school facilities and an early pay down of $70 million in facility debentures.

A concern in all organizations is their computers' ability to "read" the year 2000. In 1997/1998, Alberta Education's Year 2000 Project Team inventoried the department's computer applications, hardware and software. The team also completed a required detailed assessment of the remediation effort, and a remediation team started work. Our goal is that all key computer applications and related equipment will be Year 2000-compliant by December 1998.

Alberta Education's role in the province's education system is defined by four core businesses:

- Ensure that high standards are established and communicated, focusing on what students need to learn.
- Develop and implement legislation, policies and long-range plans for the education system.
- Provide funding to school authorities (school boards and accredited private schools) on a fair and equitable basis, and control the cost of education.
- Assess and report to government and the public on student achievement and the performance and cost of the education system.

Education supports the core businesses of the Alberta government – People, Prosperity and Preservation – by:

- ensuring Alberta students acquire the knowledge, skills and positive attitudes they will need to become self-reliant, responsible, caring and contributing members of society, and to participate fully in the social, cultural and economic life of the province;
- supporting development of a well-educated, productive and talented workforce; and
- preserving and increasing appreciation for Alberta's diverse natural, historic and cultural resources.

By supporting the core businesses of government, education in Alberta helps to build the Alberta Advantage and contributes to a rewarding future for Albertans and their communities.

# Goal 1

**Education is focused on what students need to learn and students achieve high standards.**

Students must know clearly what they are expected to learn and must develop high expectations for themselves and take responsibility for their own learning. The education system is responsible for setting high standards and expectations, and for providing the curriculum and learning support that help students achieve those standards. Increased testing and improved reporting ensure that students, teachers, parents and other Albertans know and understand what our young people have achieved, and what they still need to learn.

The strategies established to achieve this goal will deliver the following results:
- Alberta's learning standards meet the expectations of Albertans.
- Students acquire the education they need to prepare them for work, further studies and for citizenship.
- School jurisdictions and schools are effective in providing all students with opportunities for success.
- Students achieve provincial and national learning standards.
- School authorities use performance measure results to improve student learning.

**Strategy:** Continue to ensure and communicate education learning outcomes and high standards for education.

**Accomplishments:**
- Updated the definition of basic education and learning outcomes for students in Alberta.
- Provided school and jurisdiction reports on the June 1997 diploma examinations and achievement tests electronically by the end of August 1997. Provided reports on the January 1998 diploma examinations by March 20.
- Completed the new English as a Second Language (ESL) program of studies for senior high school and a guide to ESL for elementary schools; selected new learning resources to support senior high ESL.
- Completed the interim Spanish and Italian 10-20-30 programs for implementation in September, 1997.
- Completed the Français and French language arts (K-12) programs of study, as well as the French version of the elementary science program of studies.
- Completed études sociales 20 (French) and French 20 distance education materials.
- Completed the French version of 15 brochures (Awareness Series) to help teachers deliver instruction to special needs children.
- Provided in-service to help educators interpret and effectively use achievement test results to improve instruction.

**Strategy:** Increase the emphasis on problem-solving in curriculum, instructional materials and assessment.

**Accomplishments:**
- Selected additional resources for the new common western mathematics curriculum, including materials that emphasize problem-solving.
- Completed the French translation and adaptation of student teacher mathematics materials for grades 5-9.

**Strategy:** Work with school authorities to establish a list of key program delivery factors that could be used by schools to improve mathematics achievement of secondary school students.

**Accomplishments:**
- Planned the ninth semi-annual provincial mathematics symposium held in Edmonton on October 31, 1997, to share information and ideas on mathematics education.
- Seconded a school system staff member to help implement mathematics programs across the province.
- Collaborated with the Alberta School Boards Association to provide a conference for parents and the public on improving student achievement.

**Strategy:** Provide classroom assessment materials to enhance teachers' understanding of provincial standards.

**Accomplishments:**

- Provided systematic in-service and follow-up sessions for about 3000 teachers across the province on the use of Classroom Assessment Materials Project (CAMP) materials. Also presented conference sessions on CAMP materials at The Alberta Teachers' Association English Language Arts Council's conference and at teachers' conventions.
- Completed additional CAMP materials: French elementary mathematics and social studies, French junior high science and social studies, and English grade 7 and 8 mathematics.
- Made CAMP materials available on CD-ROM and established a web-site on CAMP for Alberta Education's home page.

**Strategy:** Provide information to parents on what students are expected to learn and to schools on what each student has achieved in relation to provincial standards.

**Accomplishments:**

- Completed a kindergarten handbook for parents and developed a version for Catholic schools; updated curriculum handbooks for parents of children in grades 1 to 9.
- Completed a curriculum handbook for parents of senior high students. Prepared a brochure for parents and students on the new senior high mathematics courses.
- Completed the national edition of *Yes, You Can Help! Information and Inspiration for French Immersion Parents.*

**Strategy:** Work with Advanced Education and Career Development (AECD) to provide information to learners/students, parents and others on career development, the labour market, learning opportunities and the workplace.

**Accomplishments:**

- Completed a co-operative project to identify and assess career and labour market information available to students.

**Strategy:** Work with Advanced Education and Career Development (AECD) to ease transitions for youth among school, work and adult learning by recognizing prior learning achieved in and outside the classroom.

**Accomplishments:**

- Prepared a joint Alberta Education - AECD Youth Strategy which identifies goals and related action plans to facilitate student transitions between school, and post-secondary training and the work force.

**Strategy:** Review the K-12 curriculum (including Health, Personal Life Skills, and CALM 20) to identify knowledge and skills related to business awareness, employability skills and entrepreneurship.

**Accomplishments:**

- Completed an inventory of all K-12 programs of study regarding explicit and implicit references to career planning, entrepreneurship and employability skills.

**Strategy:** Increase availability of diploma examinations to accommodate more effectively students' examination needs.

**Accomplishments:**

- In 1997, administered April diploma examinations for the first time in Social Studies 30 and Biology 30.
- Administered five exams in November 1997 – three for the first time: English 33, Mathematics 33 and Chemistry 30.

**Strategy:** Through the Western Canadian Protocol, (WCP) work to identify common standards and resources in mathematics, English language arts, Français and French language arts, aboriginal and international languages, and Native Studies.

**Accomplishments:**

- Distributed an updated resource listing for Early Childhood Services (ECS) to grade 9 mathematics (English and French); completed a WCP project for the translation of grades 7 to 9 mathematics learning and teaching resources.

- Selected materials from the final WCP list as approved resources for Alberta.
- Completed Ukrainian resources for students in co-operation with the Ukrainian Canadian Congress.
- Participated with other WCP partners to complete a literature review on Aboriginal education and a review of current official Aboriginal programs in each stakeholder province and territory.
- Developed a web-site home page for Native and international languages. The site is being used by all WCP partners for electronic sharing of information on language education.

**Strategy:** Work in collaboration with other provinces to identify Pan-Canadian standards for science learning.

**Accomplishments:**

- Completed the *Pan-Canadian Common Framework for Science Learner Outcomes, ECS to Grade 12* (English and French).

**Strategy:** Complete selected components of Career and Technology Studies in French.

**Accomplishments:**

- Completed all 650 modules in 22 strands.
- Authorized 65 learning/teaching resources.

# Goal 2

**Parents and the community have the opportunity to be involved in the governance and delivery of a restructured education system.**

All Albertans share the responsibility to provide Alberta students with the best possible education. School-based decision making gives parents, teachers and the community a greater role in how schools use available resources to help students make the most of their learning potential. As a result of implementing the strategies under this goal:

- parents and students can choose schools and programs within the public education system,
- parents, business and the community have meaningful roles in education, and
- all schools will provide a safe and caring learning environment for every student.

**Strategy:** Assist school authorities to inform parents and the community, including business, of ways to be involved in schools and provide input to the education system.

**Accomplishments:**

- Developed a handbook for Aboriginal parents of children with special needs, which provides basic information about special education and strategies to enhance parent involvement at school.
- Established a School-Career Transitions Initiative to improve communications and partnerships among key groups, including setting up a web-site and holding a series of regional workshops (over 280 participants).
- Developed a template for schools and school systems to develop effective learning and career planning for students.
- Completed a sample career skills portfolio that is available from the Learning Resources Distributing Centre.
- Co-ordinated provincial involvement in the national "Take Our Kids to Work" project on November 5, 1997, involving over 11000 grade 9 students in Alberta.

**Strategy:** Support and monitor the effectiveness of school councils.

**Accomplishments:**

- Monitored school council operations in 58 schools in eight jurisdictions in April and May, 1997. The report on this second year of operation concluded that 89 per cent of schools had school councils and 11 per cent had parent councils that were in compliance with regulation and provided a broad range of parent and community involvement.

**Strategy:** Monitor the implementation of school-based decision making.

**Accomplishments:**

- Commissioned and distributed the *School-Based Decision Making Resource Guide: Focus on Teaching and Learning,* and distributed the guide to all school principals, school council chairs and partner organizations.

**Strategy:** Continue to implement and monitor the effectiveness of charter schools.

**Accomplishments:**

- Granted four new charters (Mundare, Foundations for the Future, Moberly Hall and Science Alberta), bringing the total number of charter schools to 12.

**Strategy:** Work with students and other partners to identify ways of improving student conduct and school climate.

**Accomplishments:**

- With The Alberta Teachers' Association, developed the first three of 12 curriculum guides: *Towards a Safe and Caring Curriculum.* These are available through the Learning Resources Distributing Centre.
- With the Universities of Alberta, Calgary and Lethbridge, conducted 13 research projects on the nature/extent of serious disruptive learning behaviours in Alberta schools.

**Strategy:** With Advanced Education and Career Development (AECD), work with employers and educators to create more opportunities for youth to develop competencies by integrating classroom and workplace learning.

**Accomplishments:**

- Revised an off-campus delivery manual to allow more options for recognition of off-campus learning.
- Worked with AECD and groups like Careers ... The Next Generation to expand workplace learning opportunities for programs like Career and Technology Studies (CTS) and the Registered Apprenticeship Program (RAP).

**Strategy:** Support regional consortia in co-ordinating resources for the implementation of school councils, school-based decision making and for staff development.

**Accomplishments:**

- Provided funding for regional consortia, which developed and delivered in-service programs to over 13 500 participants including parents, teachers, trustees, school councils, and school and jurisdiction administrators.

# Goal 3

**Students have access to the support services they require.**

Accommodating the diverse needs of children is one of the greatest challenges facing educators today. Parents, the school system and government must work together and with other community service providers to meet students' special needs.

The strategies under Goal 3 are designed to deliver one result: to ensure services for children are co-ordinated at the provincial and local levels. We must all work together to ensure children have easier local access to services that can help them cope with life's less pleasant realities and their own special needs.

**Strategy:** Provide guidelines to assist school authorities to develop local co-ordination of service agreements for improving services for students with special needs.

**Accomplishments:**

- Worked with school authorities, regional steering committees and the Commissioner of Services for Children and Families to increase the participation of schools and school districts in the development of regional service plans.
- Worked to ensure regional service plans help meet the educational and other needs of children in schools.

**Strategy:** Support school health research initiatives to identify improved ways of meeting students' health and related service needs.

**Accomplishments:**
- With Alberta Health and the Commissioner's Office, used the Chinook and Mistahia student health site reports, and the Aspen and Headwaters case review report, to complete a joint report and recommendations for government to improve student health services.

**Strategy:** Work with Alberta Family and Social Services, Alberta Health and other government departments on case review and service plans to improve services for students with severe special needs.

**Accomplishments:**
- With Alberta Health, released the Aspen and Headwaters case review project report on children with complex needs. Project findings were used to make recommendations to government to improve student health services.

**Strategy:** Work with other departments and agencies to improve service standards and funding mechanisms in support of the Redesign of Children's Services in Alberta.

**Accomplishments:**
- Worked with the Commissioner of Services for Children and Families and with partnering departments to develop service standards, a funding model, a governance model and a protocol framework to support the design and delivery of services by the future child and family services authorities.

# Goal 4

**Teaching in Alberta consistently is of high quality.**

Even in our changing times, the interaction between students and their teachers remains the primary factor in helping students achieve provincial standards and learning expectations. Teachers need the knowledge, skills and attributes that will help students make the most of their learning potential. Teachers also share in leadership and decision-making, and provide peer support to other teachers. The results are focused on students and their learning:
- Teacher preparation and professional growth focus on the competencies needed to help students learn.
- Teachers know the Alberta curriculum and have the skills and knowledge needed to provide students with the best possible opportunity to learn.
- Teachers evaluate student needs and progress, and use the results to improve student learning.
- Teachers help students achieve provincial learning expectations and high standards.

**Strategy:** Implement updated teacher preparation, certification and evaluation requirements.

**Accomplishments:**
- Issued Canada's first statement of competencies expected of teachers. Ministerial Order 016/97 includes the Teaching Quality Standard and the Knowledge, Skills and Attributes (KSAs) expected for interim professional teacher certification and permanent professional teacher certification.
- Released a revised provincial Teacher Growth, Supervision and Evaluation Policy. The policy emphasizes that school authorities, administrators and teachers must work together to achieve the Teaching Quality Standard, and that all teachers are expected to practice consistently in keeping with the standard.

**Strategy:** Communicate competencies for beginning and experienced teachers.

**Accomplishments:**
- Distributed the Teaching Quality Standard Ministerial Order to individuals and members of the Alberta Council of School Administrators.

**Strategy:** Work with partners to develop ways to monitor and report on the effectiveness of updated teacher preparation, certification, professional development and evaluation requirements.

**Accomplishments:**

- Included provisions in the new Teacher Growth, Supervision and Evaluation Policy that will require boards to report periodically on the implementation of local policies.

**Strategy:** Identify and communicate "best practices" for supervising and mentoring beginning teachers.

**Accomplishments:**

- Prepared a draft proposal to produce a resource for school-based administrators on the implementation of teacher growth and ongoing supervision, for review by the Council on Alberta Teaching Standards (COATS).

**Strategy:** Identify and communicate "best practices" for evaluation and professional development.

**Accomplishments:**

- Prepared a draft proposal to develop a resource for principals to use in conducting teacher evaluations, for review by COATS.

# Goal 5

**Information technology is integrated into education to enhance student learning, and increase efficiency and flexibility of delivery.**

Integrating information technology into student learning gives students new tools to help them learn the curriculum, it makes possible a whole new range of educational options, and it develops the technology skills students will need as they prepare to live and work in the 21st century. To that end, the strategies under this goal are expected to achieve the following results:

- Students have information technology skills needed for K-12 learning, work and post-secondary studies.
- Information technology expands choice and flexibility in what, when, where and how students learn.
- Teachers are able to integrate information technology into instruction and the management of student learning.

**Strategy:** Develop curriculum standards for technology skills to be achieved by students.

**Accomplishments:**

- Completed and released the *Learner Outcomes in Information and Communication Technology, ECS to Grade 12* framework.

**Strategy:** Work with Advanced Education and Career Development (AECD) to co-ordinate strategies between schools and the post-secondary system for integrating technologies into teaching and learning.

**Accomplishments:**

- Partnered with AECD, in co-operation with the private sector, to develop a Careers Alberta web-site prototype for junior and senior high school students.

**Strategy:** Work with school authorities and institutions providing teacher preparation to improve teachers' ability to support and direct student learning in a technology-facilitated learning environment.

**Accomplishments:**

- Provided funding for the six regional consortia, which completed a document, *Teaching and Learning with Technology: Professional Development for Alberta Teachers,* to assist teachers in implementing the learner outcomes framework.
- Initiated the TELUS Learning Connection (TLC) project in partnership with other educational organizations and the TELUS Bright Futures Foundation.
- As a partner in the TLC project team, helped complete the first round of Internet in-service sessions for over 240 teachers representing all school jurisdictions in Alberta. The project team also created a web-site for teachers that includes a database providing links to other education web-sites.
- Signed provincial software agreements with Microsoft Corporation, Claris Corporation, McAfee Canada and CCTPlus to provide educational software at significantly reduced costs.
- Completed the *Technology Integration Professional Development Resource Guide,* a draft "best practices" resource for professional development.

- Worked with ITP Nelson Canada, a consortium of school jurisdictions and the regional consortia, to provide licensing and in-service at reduced costs for *Computer Guided Learning Mathematics 9* courseware.
- Completed the *Zoology Zone* grade 4 science CD-ROM in co-operation with Red Deer Catholic School District.
- With the Alberta Research Council, completed molecular chemistry materials for schools.

**Strategy:** Provide matching funding for modern computers in the classroom.

**Accomplishments:**
- Provided $20 million in matching funds by May 1997, and another $2.5 million (from the Lottery Fund) by October 1997.
- Announced the requirement for school boards to match funds will be eliminated in the 1998/1999 school year.

**Strategy:** Establish requirements for addressing technology in school authority three-year education plans.

**Accomplishments:**
- Identified "Improving access to information technology" as a priority area for improvement in *Meeting the Challenge V*, government's three-year plan for education for 1998/1999 - 2000/2001.

**Strategy:** Work with education partners to improve the electronic exchange of information.

**Accomplishments:**
- Extended electronic access to achievement test data and reports to schools as well as school boards.
- Established an Extranet site so education partners could exchange data with the department in a secure manner using standard Internet protocols.
- Developed an Internet-based ID Lookup capability for use by school staff and implemented this capability on the Extranet site in August for the beginning of the 1997/1998 school year.
- Developed an Internet-based application to deliver diploma examination results on the Extranet to high schools and jurisdiction offices.
- Provided school authorities with the choice of receiving and submitting their audited financial statements and budgets electronically by E-mail or diskette.

**Strategy:** Develop integrated instructional support systems for schools and school authorities, and administrative systems for the department.

**Accomplishments:**
- Designed, developed and implemented the Module Tracking Subsystem (MTS) component of the Course Information System. MTS enables the collection of marks for Career and Technology Studies (CTS) modules and supported the province-wide implementation of CTS in 1997/1998.

# Goal 6

**The education funding system is fair, equitable and affordable.**

The Alberta government is committed to fairness and equity, both in how education is funded and how funds are distributed. Recognizing the importance of education, one out of every five dollars government spends is for education. A provincial mill rate ensures properties of equal value are assessed at an equitable rate. Equitable distribution according to a provincial funding framework ensures that all students, no matter where they live, have equitable educational opportunities. Education funding also must remain affordable. Vigilance is needed to keep public expenditures from ever again exceeding government's ability to pay.

The strategies that support Goal 6 are designed to deliver these results:
- Albertans pay comparable education taxes on properties of equal value.
- All school boards and schools are equitably funded.
- The province, school authorities and schools are efficient in their use of education funding.

**Strategy:** Continue to increase the proportion of funding used for instruction.

**Accomplishments:**
- Three out of four dollars allocated to school boards support instruction.
- Reached government's goal of 60 school jurisdictions with the successful and voluntary regionalization of several Catholic school boards. Sherwood Park and Fort Saskatchewan Separate Regional Divisions together formed the Elk Island Catholic Separate Regional Division. The new Living Waters Catholic Separate Regional Division consists of the Sundance Separate Regional Division and two wards from Holy Trinity. The remaining wards from Holy Trinity plus the Evergreen Separate Regional Division combined into the Evergreen Catholic Regional Division.

**Strategy:** Complete the phase-in of uniform property tax rates for education.

**Accomplishments:**
- Reduced the uniform provincial education property tax rate for the fourth consecutive year. Rates dropped to 7.02 in 1997 from 7.64 mills in 1993. Phase-in of the uniform tax rate is expected to be complete by 2002.
- Brought the phase-in of municipalities into the uniform provincial rate to 94 per cent. Phase-in is expected to be complete by the year 2002.

**Strategy:** Assess and adjust the Funding Framework to maintain equitable funding to school boards.

**Accomplishments:**
- Accepted all 26 recommendations of the Private Schools Funding Task Force. Highlights included a 20 per cent funding increase for accredited private schools, to be phased-in over two years beginning in the 1999/2000 school year, and additional accountability requirements for private schools.
- Increased Credit Enrolment Unit funding by $12 million and severe disabilities funding by $8.5 million.
- Completed financial reviews of revenues and expenditures for special education in 20 school jurisdictions.
- Fully pre-paid 449 debentures and partially paid another 60, totaling $70.45 million in principal payments.
- Restructured Native Education Project grants on a per pupil rather than a project basis to effect a more equitable distribution. The budget and tasks for developing and publishing Native language resources, curriculum and other learning resources also increased.

**Strategy:** Provide funding for priority school construction and modernization projects.

**Accomplishments:**
- Invested a one-time allocation of $100 million for additional capital funding: $18 million was allocated to cover cost escalation of approved projects and additional Career and Technology Studies (CTS) equipment; $82 million was allocated to move ahead projects already approved.
- In total, provided $222 million for upgrading and modernization of existing school facilities and for the construction of new space.
- The School Facilities Task Force Report was released in February 1998. It contained eight key recommendations to be considered by the Minister in development of a capital plan that will foster the effective planning and management of school facilities for the maximum benefit to students.

# Goal 7

**The education system is open and accountable for achievement of results and use of resources.**

Alberta's education system is accountable for its own performance, not just that of its students. All Albertans – parents, taxpayers, future employers and citizens – have a stake in knowing what the education system plans to achieve, how much progress it has made in achieving those plans, and how effectively it is using its tax-funded resources.

All strategies under Goal 7 are designed to deliver one result: that Albertans have timely and meaningful information about student achievement and cost of education at the provincial, school authority and school levels.

**Strategy:** Report regularly to the public on student learning and achievement, costs, and other results of Alberta's education system, and develop actions to improve education.

**Accomplishments:**

- Published the department's 92nd *Annual Report* and 3rd *Annual Results Report.* Annual results are used to develop the next three-year plan for education and to identify priority areas for improvement.
- Published the *Three-Year Plan for Education 1998/1999 to 2000/2001*, which includes a revised definition of basic education. A companion document, *First things first ... our children* outlines reinvestment initiatives for the next three years.
- Prepared indicators on Educational Attainment and Literacy and Numeracy, which were published in *Measuring Up, Third Annual Report on the Performance of the Government of Alberta, 1996/1997 Results.*
- Widely communicated the results of provincial achievement tests and diploma examinations, the grade 4 and grade 12 results of the Third International Mathematics and Science Study (TIMSS), and the results of the second mathematics assessment of the School Achievement Indicators Program (SAIP).
- Made available the summary data on diploma exam results (1993-1997) and provincial achievement tests (1995-1997) for purchase in CD-ROM format.

**Strategy:** Complete the phase-in of school authority and school three-year education plans and results reports.

**Accomplishments:**

- Completed phase-in of three-year planning and results reporting. All school authorities are now preparing three-year plans on an annual cycle. For the first time in 1997/1998, schools prepared three-year plans aligned with board plans and provincial directions. The first school results reports will be submitted to boards by November 30, 1998.

**Strategy:** Continue to assess school authority education plans and results reports, provide feedback, and use results to improve education.

**Accomplishments:**

- Reviewed all school authority plans and 58 of 60 results reports. Requested amendments to education plans where all provincial requirements were not met, or where some elements needed clarification.
- Completed a provincial summary of findings from the plans review, and the summary from the results report review is near completion.
- Updated the guide for school board planning and reporting.

**Strategy:** Continue to conduct inspections of selected financial, program and administrative matters, and make the results public.

**Accomplishments:**

- Continued to review and monitor all funding claims for severely disabled students to ensure eligible students receive funding.
- Monitored high schools in which 20 per cent of students or more earned 45 or more Credit Enrolment Units (CEUs) in the 1996/1997 school year. The Minister-appointed CEU study team is examining the efficient and effective funding of high school programs.
- Finalized enrolment and transportation verifications for the 1996/1997 school year. Submitted a copy of the findings to the Auditor General's Office, made adjustments to the authorities' claim forms.
- Began monitoring fees charged by private Early Childhood Services (ECS) operators.
- Monitored ECS programs serving children with severe disabilities to ensure services and funding are appropriate. Overall, Program Unit Funding for ECS children with severe disabilities is achieving its intended purpose.

- Established the Calgary Board of Education Review Team to study the board's administrative and instructional spending and see how it allocates resources, and to ensure it is supporting student learning effectively.
- The 1996/1997 fiscal year was the first year that school boards converted to full accrual accounting and amortization of capital assets.

**Strategy:** Continue to implement *Freedom* of *Information and Protection* of *Privacy* (FOIPP) legislation.

**Accomplishments:**

- Established a FOIPP Education Sector Implementation Committee comprised of representatives from provincial education organizations and chaired by Alberta Education's FOIPP co-ordinator. The committee oversees implementation initiatives, co-ordinates efforts and addresses local issues and training needs.
- Established the School Jurisdiction FOIPP Network as a forum for reviewing and discussing implementation steps and related issues. It is comprised of appointed FOIPP co-ordinators for all school jurisdictions and charter schools, and is co-chaired by Alberta Education and Alberta Labour.
- Supported local FOIPP implementation, in co-operation with Alberta Labour, by providing publications, advice, resources and arranging training for use by local public bodies at minimal cost.

# Goal 8

**Alberta Education is managed effectively and efficiently to achieve government goals.**

Alberta Education emphasizes and promotes co-operation and collaboration as a means of achieving efficiency and effectiveness. In education planning, the department looks to schools and school authorities to align their plans with an overall provincial plan for education, because shared effort, aimed at achieving common goals, is an unstoppable force for positive change.

The department follows its own lead and aligns its goals and plans with those of the Alberta government. By fulfilling the strategies under Goal 8, Alberta strives to achieve these results:

- Department service is of high quality, affordable and focused on the needs of our partners.
- The department is reduced and its work is guided by government's vision, mission and goals for education and the department's mandate.
- Staff productivity plans are linked to government's goals for education and are focused on the department's core responsibility and legislated functions.

**Strategy:** Continue to streamline business processes and support innovations that improve the quality of department services and operations.

**Accomplishments:**

- Developed a set of competencies for Alberta Education staff that will help them assess and improve their personal performance and client service.
- Achieved process efficiencies and associated cost savings by integrating the library system, implementing an electronic print-on-demand process and changing to a direct-impression envelope printer.
- Began a review of the current fee-for-service contract process.

**Strategy:** Continue to privatize or eliminate department functions that are not best-suited or essential for government.

**Accomplishments:**

- Restructured the Native Education Project to reflect office and grant reductions since 1993; changes in department policy; and the return of responsibility for monitoring and regulating band schools to the Department of Indian and Northern Affairs Canada.
- Completed the divestiture of the Instructional Services area of the Alberta Distance Learning Centre to the Pembina Hills Regional School Division.

- Issued three invitational Requests for Proposal to take over the entire operation of the Learning Resources Distributing Centre by divestiture.

**Strategy:** Continue to simplify and reduce regulatory requirements in the implementation of Alberta Education's Regulatory Reform Action Plan, and provide it to the public.

**Accomplishments:**
- Completed public consultations on 14 regulations and eight policies.
- Developed the new School Closure Regulation to replace an existing policy.

**Strategy:** Better align the department's structure and resources to implement education plan goals.

**Accomplishments:**
- Restructured the School Business and Legislative Services Branch to include Corporate Services and Information Access. All staff report to the Director, School Business and Legislative Services.
- Restructured the retained areas of the Alberta Distance Learning Centre as the Learning Technologies Branch (LTB) to develop print and electronic instructional resources for distance learning, and to co-ordinate the acquisition and production of multimedia resources in co-operation with *ACCESS, The Education Station* and other groups.

**Strategy:** Use technology to provide more effective and efficient department operations and services.

**Accomplishments:**
- Conducted an Electronic Document Management System (EDMS) pilot project. The results were very positive, and the department is looking at wider application of the EDMS initiative.
- Introduced a department Intranet to enhance internal communications.
- Used the department Extranet to report diploma examination results to schools and jurisdictions.
- Significantly modified the Remote Credit and Enrolment System to allow school authorities to better forecast provincial revenues and improve their cash management.

**Strategy:** Address the recommendations of the external assessment of the department's performance.

**Accomplishments:**
- Identified public satisfaction with education as a priority area for improvement in government's three-year plan for education for 1998/1999 - 2000/2001.
- Introduced electronic mail, emphasized the use of clear and plain language, and encouraged greater inter-branch collaboration to improve communications with the education community about program and policy changes.
- Helped to build a stronger working relationship between the department and the education community through meetings with stakeholder associations.
- Created a stronger department focus through regular meetings between the Deputy Minister and department directors.

# *Results Analysis*

AUDITOR
GENERAL
*Alberta*

# REPORT OF THE AUDITOR GENERAL ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES TO PERFORMANCE MEASURES

To the Members of the Legislative Assembly

I have performed the following procedures in connection with the Ministry of Education's set of measures numbered 1.1 to 8.3 included in the *4th Annual Results Report 1997-1998.*

1. Information obtained from an independent source, such as Statistics Canada, was agreed with the information supplied by the stated source. Information provided internally was agreed to the reports from the systems used to develop the information.
2. The calculations which converted source information into reported measures were tested.
3. The appropriateness of the description of each measure's methodology was assessed.

As a result of applying the above procedures, I found no exceptions. However, these procedures do not constitute an audit of the set of measures and therefore I express no opinion on the set of measures included in the *4th Annual Results Report 1997-1998.*

Peter Valentine FCA
Auditor General

Edmonton, Alberta
September 17, 1998

# Introduction

This report provides an accounting to all Albertans of the results achieved in the government's Three-Year Plan for Education, *Meeting the Challenge IV, 1997/1998 – 1999/2000*. Government is committed to informing Albertans how well we and our education partners are meeting students' needs and what we plan to do to improve basic education in Alberta.

The report is organized around the eight goals in the three-year plan and the desired results related to these goals. Each desired result has one or more displays that indicate the progress made toward achieving the result. Progress toward each desired result is rated on a scale *(Beginning, Intermediate, Extensive, Achieved)*. Displays related to key measures are identified by a large arrow, and targets for 1999/2000 are identified along with the results achieved to date.

As all satisfaction measures in this report are based on the opinions of samples of parents, students and the public, the results may differ from actual satisfaction by plus or minus 3.5 per cent. Repeated samples in a given year might produce slightly different satisfaction levels. Statistically significant differences are indicated throughout this report by an asterisk (see technical note in Endnote B for a more detailed explanation of significant differences).

The report provides background information on how data are collected, explains key words and points out recent changes affecting the measures. Each goal section concludes with a summary highlighting Progress Toward Desired Results and a Conclusion about the Goal. The **Endnotes** provide data sources, notes, and supplementary information on the survey methods and selected measures.

A review of the progress toward each goal shows the achievement to date. The conclusion for each goal was rated on a scale of *Fair, Good, Very Good* and *Excellent*.

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**Goal 1** **Education is focused on what students need to learn and students achieve high standards.**

**Overall Rating:**

**VERY GOOD**

*Conclusion* Although there is room for improvement, most Alberta students are achieving the high standards set for them provincially and nationally (see page 36).

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**Goal 2** **Parents and the community have the opportunity to be involved in the governance and delivery of a restructured education system.**

**Overall Rating:**

**VERY GOOD**

*Conclusion* The public education system offers a substantial number of program and delivery choices for students. Business and other community members are contributing to education by providing work experience opportunities for students. Parents are more satisfied than the public with opportunities for and involvement in decisions at local schools (see page 40).

**Goal 3** **Students have access to the services they require.**

**Overall Rating:**
**GOOD**

*Conclusion* Parents of children with severe special needs are positive about services provided for their children in schools. Parents indicate work is needed to improve accessibility of services. Co-ordination of services at the provincial and local levels continues to be a high priority for education and government (see page 42).

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**Goal 4** **Teaching in Alberta consistently is of high quality.**

**Overall Rating:**
**VERY GOOD**

*Conclusion* Parent and student ratings of teachers are high. Implementation of strategies to improve the quality of teaching will continue (see page 44).

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**Goal 5** **Information technology is integrated into education to enhance student learning, and increase efficiency and flexibility of delivery.**

**Overall Rating:**
**GOOD**

*Conclusion* The public education system is beginning to integrate information technology and learning outcomes into the classroom. Student and parent satisfaction with the learning of computer skills is expected to increase as teachers integrate information technology into instruction (see page 46).

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**Goal 6** **The education funding system is fair, equitable and affordable.**

**Overall Rating:**
**EXCELLENT**

*Conclusion* Excellent progress has been made in funding all school boards equitably. No municipality in Alberta pays more than the provincial mill rate set by the Alberta government. Funding per student has improved, while a greater proportion of funding is allocated to instruction. Public satisfaction with how money is spent in the local school needs to improve (see page 54).

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**Goal 7** **The education system is open and accountable for achievement of results and use of resources.**

**Overall Rating:**
**GOOD**

*Conclusion* Progress is being made in reporting results to parents. More needs to be done at each level of governance to communicate with members of the public (see page 58).

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**Goal 8** **Alberta Education is managed effectively and efficiently to achieve government goals.**

**Overall Rating:**
**EXCELLENT**

*Conclusion* Budget targets have been met through operational efficiencies and by focusing on core businesses. Employee responsibilities are aligned with government's goals for education (see page 62).

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# Goal 1 Education is focused on what students need to learn and students achieve high standards.

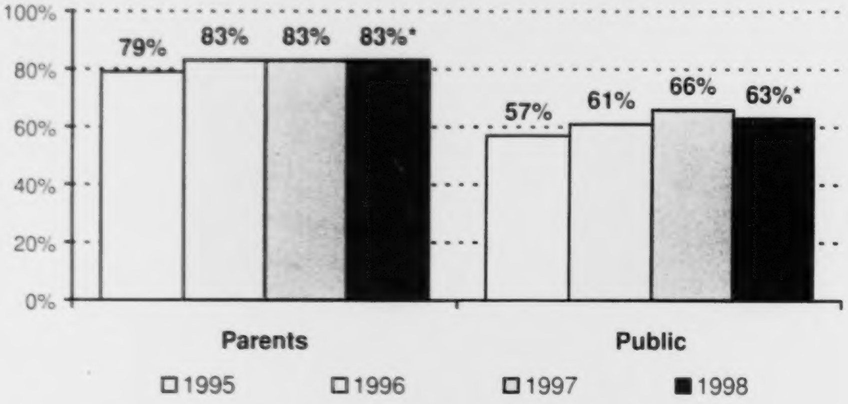
**Desired Result:** **Alberta's learning standards meet the expectations of Albertans.**

Progress toward achieving the desired result was measured by asking Albertans questions about learning standards in telephone surveys conducted by The Advisory Group (a survey research firm) in 1998.

Parents and the public were asked, "Thinking about what is being taught in your child's school (or, for the public, 'in school'), would you strongly agree, agree, disagree or strongly disagree that students are learning what they need to know?" The two agreement choices were combined for Display 1.1.

Respondents also were asked, "Overall, do you feel the learning expectations of students are too high, about right or too low?" The percentage who responded "too high", "about right" and "too low" is shown in Display 1.2.

## 1.1 Percentage of Parents and Public[1] Who Agree That Students Are Learning What They Need to Know



**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Notes:**

1. Surveys from other jurisdictions and in other timeframes indicate that public satisfaction with K-12 education is consistently lower than parent satisfaction. Biannual surveys by the Ontario Institute for Studies in Education (OISE) from 1980 to 1990 reported public satisfaction with K-12 education in Ontario ranging from 36 per cent to 51 per cent. In the annual U.S. Gallup Polls (1986 – 1996), the grade of A or B assigned **to the nation's public schools** ranged from 20 per cent to 28 per cent, and **to the local public school** from 40 per cent to 48 per cent. In the Alberta Gallup Poll (1988), 49 per cent of Albertans said they did not have enough information to assess the quality of education in Alberta. Of those who felt they had enough information, 61 per cent were satisfied with the quality of K-12 education in Alberta.
2. *Significant difference (1995→1998). As all satisfaction measures in this report are based on samples of parents, students and the public, the results may differ from actual satisfaction by plus or minus 3.5 per cent. Repeated samples in a given year might produce slightly different satisfaction levels. A difference in satisfaction levels from 1995 to 1998 is statistically significant if it is larger than what could be expected due to sampling variation in repeated samples 19 times out of 20 (see technical note in Endnote B for a more detailed explanation of significant differences).

## 1.2 Percentage of Parents and Public Who Agree That Learning Expectations of Students Are "Too High", "About Right" or "Too Low"

| | Parents | | | | Public | | | |
|---|---|---|---|---|---|---|---|---|
| | 1995 | 1996 | 1997 | 1998 | 1995 | 1996 | 1997 | 1998 |
| Too High | 11% | 7% | 8% | 12% | 11% | 8% | 10% | 8% |
| **About Right** | **53%** | **60%** | **59%** | **60%*** | **41%** | **45%** | **43%** | **46%** |
| Too Low | 35% | 30% | 31% | 25% | 41% | 43% | 43% | 40% |
| Don't Know | 2% | 2% | 2% | 3% | 7% | 3% | 3% | 7% |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Notes:**

1. *Significant difference (1995→1998); see technical note, Endnote B.
2. Percentages may not add to 100 due to rounding.
3. See Note #1, Display 1.1 on public satisfaction in other jurisdictions.

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# Goal 1 Education is focused on what students need to learn and students achieve high standards.

**Desired Result:** **Students acquire the education they need to prepare them for work, further studies and for citizenship.**

Two measures are used for this result – school completion and satisfaction with students' preparation for the workplace and for post-secondary studies.

High school completion shows that students have achieved the standards in the provincial curriculum. High school completion is achieved by all students who:

- successfully complete a recognized diploma or certificate program, or
- qualify for and enter a post-secondary program right after high school (that is, the following school term) without completing a diploma or certificate.

While the majority of students complete high school "on time" (that is, complete one full grade each school year), others complete after an additional year or two of schooling.

Display 1.3 shows the percentage of Alberta students who successfully complete high school within *six* years of entering grade 9 (grades 9, 10, 11, 12, plus two additional years). Grade 9 is used as the base year to ensure that the completion rate reflects outcomes for all students (many students drop out before entering senior high school).

The six year time period accommodates students who take an extra year or two to complete high school.

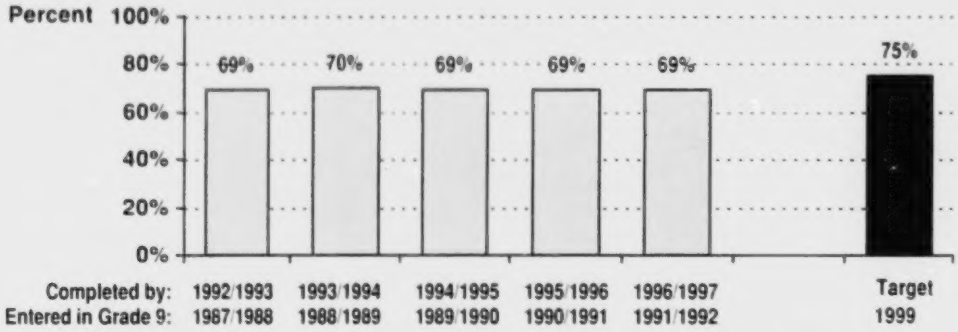
Display 1.4 shows the percentage of Alberta students who successfully complete high school within *four* years of entering grade 9. This reflects the proportion of students who complete "on time" (i.e., at the rate of a full grade each year).

Display 1.5 shows the percentage of students entering grade 9 in 1991/1992 who completed high school within four, five and six years. As well, it shows the percentage who are still in school and who are not in school after four, five and six years.

These Alberta Education accountability indicators focus on completion within the K-12 school system, and to about age 19. Endnote C, which provides high school completion rates to age 24 for Alberta and other provinces, shows that significant numbers of young people complete high school beyond age 19 and outside the K-12 school system.

## 1.3 Rate of High School Completion Within Six Years of Entering Grade 9

**Key Measure**



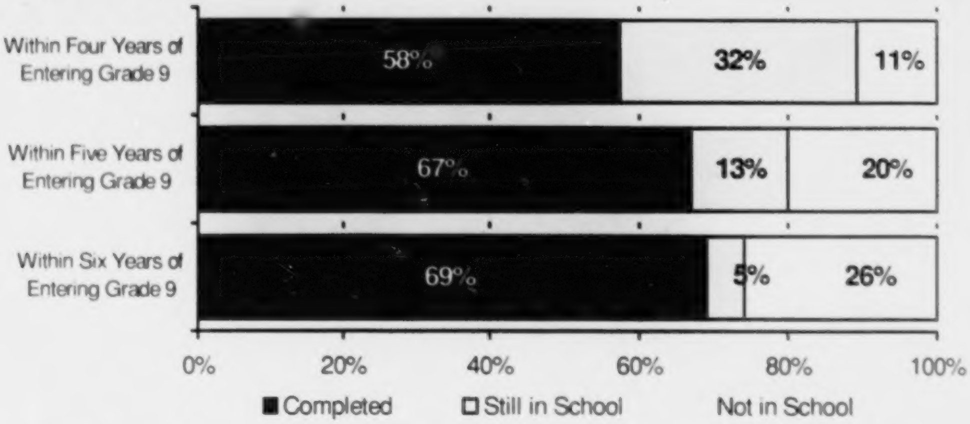
**Source:** Alberta Education, Planning Branch (based on analysis of Alberta Education's Student Records System).

## 1.4 Rate of High School Completion Within Four Years of Entering Grade 9 ("On Time Completions")

| Entered Grade 9 in:<br>Completed by: | 1988/1989<br>1991/1992 | 1989/1990<br>1992/1993 | 1990/1991<br>1993/1994 | 1991/1992<br>1994/1995 | 1992/1993<br>1995/1996 | 1993/1994<br>1996/1997 |
|---|---|---|---|---|---|---|
| Per cent | 54% | 54% | 57% | 58% | 60% | 61%(p) |

**Source:** Alberta Education, Planning Branch (based on analysis of Alberta Education's Student Records System).
**Note:** (p) indicates preliminary data

## 1.5 Percentage of Alberta Students Entering Grade 9 in 1991/1992 Who Completed High School within Four, Five and Six Years



**Source:** Alberta Education, Planning Branch (based on analysis of Alberta Education's Student Records System)
**Note:** Percentages may not add to 100 due to rounding.

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# Goal 1 Education is focused on what students need to learn and students achieve high standards.

**Desired Result:** **Students acquire the education they need to prepare them for work, further studies and for citizenship (continued).**

Progress toward this result also was measured by asking Albertans about their satisfaction with students' preparation for the workplace and for post-secondary studies. Parents, the public and high school students were asked about the extent to which they agreed that high school graduates in Alberta... "have the knowledge and skills to get a job " and "are prepared to enter post-secondary education and training" (Display 1.6). No questions were asked about preparation for citizenship.

**Desired Result:** **School jurisdictions and schools are effective in providing all students with opportunities for success.**

Progress toward this result was measured by asking parents, students and the public about their overall satisfaction with the quality of education in schools. The percentage of each group who were satisfied or very satisfied is shown in Display 1.7.

**Desired Result:** **School Authorities use performance measure results to improve student learning.**

An important aspect of the planning and reporting cycle is the use of performance measure results to improve education. Three-year education plans developed by school authorities were reviewed to identify the proportion that address priorities for improvement outlined in their Annual Education Results Report (Display 1.8).

## 1.6 Percentage of Parents, Students and the Public Who Agree That High School Graduates Are Prepared for Work or Further Studies

Key Measure

| | 1995 | 1996 | 1997 | 1998 | Target 1999 |
|---|---|---|---|---|---|
| **Have the Knowledge and Skills to Get a Job** | | | | | |
| Parents (of K-12 students) | -- | 46% | 38% | 43% | **55%** |
| High School Students | -- | 83% | 85% | 86% | **90%** |
| Public | -- | 38% | 38% | 43% | **45%** |
| **Are Prepared to Enter Post-Secondary Education and Training** | | | | | |
| Parents (of K-12 students) | 65% | 70% | 53% | 49%*[1] | **75%** |
| High School Students | 88% | 92% | 88% | 84%* | **90%** |
| Public | 60% | 68% | 52% | 52%* | **75%** |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Notes:**

1. **The 16% decrease in parent satisfaction from 1995 to 1998 corresponds to a 5% increase in "Dissatisfied" respondents, and an 11% increase in respondents answering "Don't Know".**
2. The survey question used between 1996 to 1998 was worded differently than in 1995. Such differences can affect responses and lead to different results. In 1995, respondents were asked whether "High school graduates are being taught the knowledge, skills and attitudes to....".
3. *Significant difference (1995→1998); see technical note, Endnote B.
4. See Note #1, Display 1.1 on public satisfaction with education in other jurisdictions.

## 1.7 Percentage of Parents, Students and the Public Who Are Satisfied with the Quality of Education in Schools

Key Measure

| | 1995 | 1996 | 1997 | 1998 | Target 1999 |
|---|---|---|---|---|---|
| Parents | 89% | 88% | 89% | 88% | 90% |
| Students | 94% | 95% | 97% | 96% | 95% |
| Public | -- | -- | -- | 70% | |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Note:** See Note #1, Display 1.1 on public satisfaction with education in other jurisdictions.

## 1.8 Percentage of School Board Plans Addressing Priorities for Improvement

| | 1997 | 1998(p) |
|---|---|---|
| **Number of Reporting School Boards** | 62 | 60 |
| School Boards Plans Received | 100% | 92% |
| **Percentage of Plans Responding to Local Priorities for Improvement** | 89% | 98% |

**Source:** Regional Office Branch, Alberta Education

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# Goal 1 Education is focused on what students need to learn and students achieve high standards.

**Desired Result:** **Students achieve provincial and national learning standards.**

Three measures are used to assess this result – achievement test results, diploma examination, scores and students' performance on national and international tests.

Since 1995, students write provincial achievement tests annually in the subjects indicated in Display 1.9. The achievement test results for grades 3, 6 and 9 provide information on how well students are meeting provincial standards in the core academic subjects. Percentages are based on the number of students writing the test in English in each grade.

Student results are reported in relation to the acceptable standard and standard of excellence. A student achieving the acceptable standard demonstrates that s/he has met the grade level requirements for that subject. A student achieving the standard of excellence demonstrates performance beyond the basic requirements for that grade level. Judgments are made by committees of teachers and test experts in setting the scores at which these standards are demonstrated on each test.

The *achievement standard* is the percentage of students who are expected to achieve the provincial assessment standards — 85 per cent for the acceptable standard and 15 per cent for the standard of excellence.

## 1.9 Percentage of Students in Grades 3, 6 and 9 Who Achieved the Standards on Provincial Achievement Tests

Key Measure

| Subject | Assessment Standard[1] | June 1995 | June 1996 | June 1997 | June 1998 | Achievement Standard |
|---|---|---|---|---|---|---|
| | | | **Grade 3** | | | |
| **Language Arts** | **excellence** | 13% | 20% | 14% | 15% | 15% |
| | **acceptable** | 83% | 86% | 87% | 86% | 85% |
| Mathematics[2] | excellence | — | — | — | 21% | 15% |
| | acceptable | — | — | — | 80% | 85% |
| | | | **Grade 6** | | | |
| **Language Arts** | **excellence** | 11% | 15% | 15% | 14% | 15% |
| | **acceptable** | 81% | 84% | 84% | 84% | 85% |
| Mathematics[2] | excellence | — | — | — | 16% | 15% |
| | acceptable | — | — | — | 81% | 85% |
| **Science[3]** | **excellence** | — | 14% | 14% | 19% | 15% |
| | **acceptable** | — | 80% | 77% | 80% | 85% |
| Social Studies | excellence | 14% | 16% | 17% | 17% | 15% |
| | acceptable | 79% | 78% | 78% | 78% | 85% |
| | | | **Grade 9** | | | |
| **Language Arts** | **excellence** | 11% | 11% | 11% | 11% | 15% |
| | **acceptable** | 84% | 88% | 87% | 87% | 85% |
| Mathematics[2] | excellence | — | — | — | 14% | 15% |
| | acceptable | — | — | — | 71% | 85% |
| **Science** | **excellence** | 17% | 18% | 16% | 13% | 15% |
| | **acceptable** | 78% | 81% | 78% | 78% | 85% |
| Social Studies | excellence | 13% | 15% | 15% | 14% | 15% |
| | acceptable | 77% | 79% | 81% | 78% | 85% |

**Source:** Alberta Education, Student Evaluation Branch

**Notes:**

1. The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
2. In 1998, new standards were set for the mathematics tests to more accurately reflect the revised Alberta Program of Studies for K-9 mathematics. Consequently, results from prior years are no longer comparable.
3. The new grade 6 science curriculum was optional in 1995/1996 and fully implemented in 1996/1997.

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# Goal 1 Education is focused on what students need to learn and students achieve high standards.

**Desired Result:** **Students achieve provincial and national learning standards (continue).**

Results on diploma examinations (Display 1.10) show how well students are meeting provincial standards as outlined in the Programs of Study.

Results are reported in relation to the acceptable standard and the standard of excellence. A mark of 50 per cent represents the acceptable standard in a diploma course. This indicates that the student has achieved the basic learnings required for passing a course. A mark of 80 per cent represents the standard of excellence and indicates a higher level of proficiency in the course.

The diploma exam mark is worth 50 per cent of the final mark in a course: the school-awarded mark contributes the other 50 per cent.

The *achievement standard* is the percentage of students who are expected to achieve the provincial assessment standards — 85 per cent for the acceptable standard and 15 per cent for the standard of excellence.

The proportion of grade 12 students completing diploma examination courses varies from year to year and from school to school depending on course enrolments and student success in achieving course requirements. The proportion of grade 12 students completing diploma examination courses in 1997/1998 was as follows:

| | **Per cent** | | **Per cent** |
|---|---|---|---|
| English 30 | 51 | Mathematics 33 | 26 |
| English 33 | 29 | Biology 30 | 38 |
| Social Studies 30 | 46 | Chemistry 30 | 35 |
| Social Studies 33 | 33 | Physics 30 | 21 |
| Mathematics 30 | 39 | Science 30 | .3 |

The number of students in grade 11 the previous year is used to estimate the number of students who should be in grade 12 each year because the grade 12 enrolment includes a large number of adult and returning students.

## 1.10 Percentage of Students Writing Grade 12 Diploma Examinations Who Achieved the Standards on the Exams

Key Measure

| Subject | Assessment Standard | 1992/ 1993 | 1993/ 1994 | 1994/ 1995 | 1995/ 1996 | 1996/ 1997 | 1997/ 1998 | Achievement Standard |
|---|---|---|---|---|---|---|---|---|
| **English 30** | **excellence** | **10%** | **10%** | **13%** | **16%** | **14%** | **14%** | **15%** |
| | **acceptable** | **88%** | **87%** | **87%** | **91%** | **88%** | **88%** | **85%** |
| English 33 | excellence | 6% | 5% | 5% | 7% | 7% | 8% | 15% |
| | acceptable | 86% | 85% | 86% | 86% | 86% | 87% | 85% |
| **Social Studies 30** | **excellence** | **13%** | **15%** | **16%** | **18%** | **16%** | **17%** | **15%** |
| | **acceptable** | **80%** | **84%** | **84%** | **84%** | **84%** | **84%** | **85%** |
| Social Studies 33 | excellence | | | | 8% | 7% | 9% | 15% |
| | acceptable | | | | 83% | 81% | 84% | 85% |
| **Mathematics 30** | **excellence** | **18%** | **17%** | **17%** | **19%** | **19%** | **23%** | **15%** |
| | **acceptable** | **75%** | **75%** | **74%** | **74%** | **75%** | **82%** | **85%** |
| Mathematics 33 | excellence | | | | 19% | 18% | 11% | 15% |
| | acceptable | | | | 79% | 81% | 74% | 85% |
| **Biology 30** | **excellence** | **22%** | **23%** | **24%** | **18%** | **25%** | **25%** | **15%** |
| | **acceptable** | **82%** | **81%** | **81%** | **77%** | **82%** | **81%** | **85%** |
| Chemistry 30 | excellence | 21% | 23% | 20% | 18% | 18% | 20% | 15% |
| | acceptable | 82% | 80% | 84% | 82% | 79% | 86% | 85% |
| **Physics 30** | **excellence** | **27%** | **32%** | **28%** | **26%** | **23%** | **30%** | **15%** |
| | **acceptable** | **82%** | **85%** | **84%** | **80%** | **80%** | **86%** | **85%** |
| Science 30 | excellence | | | | 10% | 10% | 11% | 15% |
| | acceptable | | | | 79% | 81% | 83% | 85% |

**Source:** Alberta Education, Student Evaluation Branch

**Notes:**

1. The percentage of students achieving the acceptable standard includes the students achieving the standard of excellence.
2. January, June and August results are included for each school year in all subjects.
3. November and April results are included for the first time in 1996/1997.
4. Because students can choose different courses to complete their high school diplomas, only part of the grade 12 class writes each diploma examination

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# Goal 1 Education is focused on what students need to learn and students achieve high standards.

## Desired Result: Students achieve provincial and national learning standards (continued).

Students' performance on national and international tests is one way of showing progress towards the goal of ensuring that education is focused on what students need to know and that students achieve high standards.

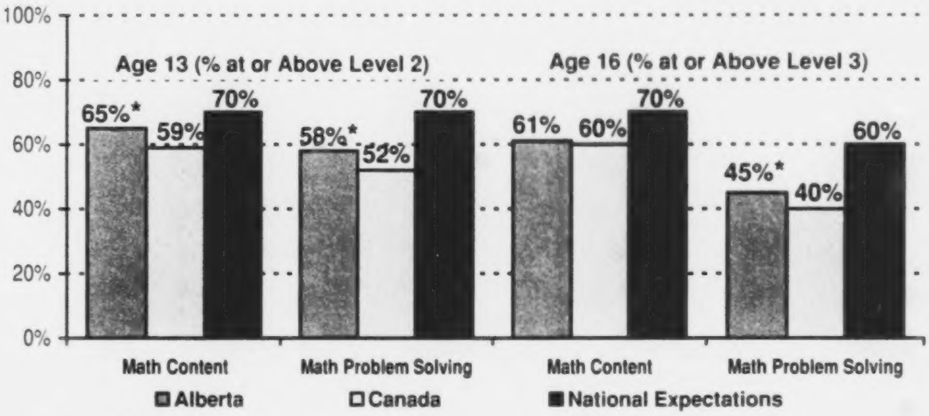
In 1997, samples of Alberta students participated in a national assessment of Mathematics (part of the School Achievement Indicators Program or SAIP) conducted by the Council of Ministers of Education, Canada (CMEC). The sample included two age groups, 13-year-olds and 16-year-olds. Results for Alberta and Canada are expressed in terms of the percentage of students in each age group performing at or above the standards (Display 1.11). Endnote C provides detailed data for this indicator.

Achievement was described in relation to five levels, representing a continuum of mathematics literacy acquired by students over the entire elementary and secondary school experience. Level 2 is the standard for students who are age 13, and level 3 is the standard for students who are age 16.

In 1995, a sample of Canadian students aged 9 and 13, and those in their last year of secondary school, participated in the Third International Mathematics and Science Study (TIMSS). Results (per cent correct) for Alberta, Canada and other Group of Eight[1] countries are shown in Display 1.12. Endnote C provides detailed data for this indicator.

**Note:** "Group of Eight" countries are the world's largest economies.

## 1.11 The 1997 School Achievement Indicators Program (SAIP) Mathematics Assessment - Percentage of Students Achieving Expectations



**Source:** Council of Ministers of Education, Canada 1997

**Notes:**

1. Results are reported in relation to five levels of achievement. Level Two is the standard for age 13 and Level Three is the standard for age 16.
2. * indicates that the difference between Alberta's results and Canada's results is statistically significant. All the differences for Alberta and Canada are statistically significant except for Math Content at age 16.

## 1.12 Selected Results for Alberta, Canada and Group of Eight Countries on the 1995 Third International Mathematics and Science Study (TIMSS)[1]

| Country/ | Population One: (Grade Four) | | Population Two: (Grade Eight) | | Population Three:[2] | | |
|---|---|---|---|---|---|---|---|
| Province | Math | Science | Math | Science | Advanced Math (Top 5%) | Physics (Top 5%) | Literacy (MSL)[3] |
| **CANADA** | = | ★ | ★ | ★ | ★ | = | ★ |
| **ALBERTA** | ★ | ★ | ★ | ★ | ★ | = | ★ |
| England | ↓ | ★ | = | ★ | | | |
| France | | | ★ | ↓ | ★ | ↓ | = |
| Germany | | | = | ★ | ↓ | = | = |
| Italy | | | | | ↓ | | ↓ |
| Japan | ★ | ★ | ★ | ★ | | | |
| Russia | | | ★ | ★ | ★ | = | ↓ |
| United States | ★ | ★ | ↓ | ★ | ↓ | ↓ | ↓ |

**Legend**: ★ Significantly higher than the international average
= Essentially the same as the international average
↓ Significantly lower than the international average
Blank cells indicate where countries did not participate in particular tests.

**Source:** *TIMSS*-Canada Report (The Third International Mathematics and Science Study). Volume 4: Senior Secondary: Executive Summary, 1998

**Note:**

1. Performance of Alberta, Canada and other Group of Eight countries at three population levels.
2. Population Three is the final year of high school (Grade 12 in Alberta).
3. MSL: Math and Science Literacy.

# Goal 1 Education is focused on what students need to learn and students achieve high standards.

## Goal Summary

| Desired Results | Progress Toward Desired Results |
|---|---|
| Alberta's learning standards meet the expectations of Albertans. | *Intermediate*: Most parents and an increasing proportion of the public agree that students are learning what they need to know and that learning expectations are "about right." Alberta's learning standards continue to be viewed more positively by parents than by the public. |
| Students acquire the education they need to prepare them for work, further studies and for citizenship. | *Intermediate:* While there has been no significant change in the percentage of students completing high school within six years of entering grade 9, an increasing proportion are finishing their programs within four years. Many parents and the public do not agree that high school graduates have the knowledge and skills to get a job or to enter post-secondary education. Students are more positive about their preparation for work or post-secondary education. |
| School jurisdictions and schools are effective in providing all students with opportunities for success. | *Extensive*: Overall satisfaction with the quality of education is high among parents and students. Although satisfaction is lower among the public, it is high relative to public satisfaction elsewhere. |
| School authorities use performance measure results to improve student learning. | *Extensive:* Almost all school authority plans address priorities for improvement. Additional time is needed to assess how well planned improvements are achieved. |

## Goal Summary (continued)

| Desired Results | Progress Toward Desired Results |
|---|---|
| Students achieve provincial and national learning standards. | *Intermediate:* Results of provincial achievement tests in grades 3, 6 and 9 and grade 12 diploma examinations indicate that high percentages of students are meeting the acceptable standard in most subjects or courses tested. Many students also achieve the standard of excellence.<br>Alberta's results for 13-year-olds at level 2 or higher and 16-year-olds at level 3 or higher on the 1997 SAIP mathematics assessment are significantly higher than those for Canada as a whole on all tests except for Math Content for 16-year-olds. However, the percentage of Alberta students achieving standards remains below the national expectations set by a panel of representatives from business and community groups across Canada.<br>On the 1995 TIMSS assessment, Alberta's results were significantly higher than the international average on six of the seven math and science tests at the three grade levels, placing Alberta's performance among the best of the "Group of Eight" countries.<br>In comparison, Alberta students do not always achieve provincial standards on math achievement tests and diploma exams. The SAIP and TIMSS results, together with the results of Alberta tests, suggest our standards are high. |

## Conclusion

Although there is room for improvement, most Alberta students are achieving the high standards set for them provincially and nationally.

# Goal 2 Parents and the community have the opportunity to be involved in the governance and delivery of a restructured education system.

**Desired Result:** **Parents and students have a variety of choices within the public education system.**

A degree of choice better enables the education system to meet the needs of a diverse society. A number of steps have been taken so parents can choose schools and programs for their children. Since 1995/1996, students have been eligible to attend any school they wish as long as the school of choice has met the enrolment needs of local students. As well, parents may enrol their children in charter schools, private schools, schools with alternative calendars or home schooling.

Display 2.1 outlines the number and percentage of students registered in various program and delivery choices offered in the public education system. Also shown is the number of school jurisdictions that offer these choices.

**Desired Result:** **Parents, business and the community have meaningful roles in education.**

Collaborative efforts with employers and community members throughout students' schooling help them learn how education will make a difference after graduation. In particular, schools and school boards are working with employers to help students in the transition from high school to the workplace.

Involvement of students and schools is one indicator of business/community involvement. Display 2.2 shows that the number of work experience course completions and the number of schools offering work experience courses increased substantially from 1993/1994 to 1996/1997.

## 2.1 Delivery Choices Within the Public Education System

| | Year | Number of Students[1] | Percent of Student Population[2] | Number of School Authorities[2] |
|---|---|---|---|---|
| Alternative calendars (e.g. 4 day week, year round education)[3] | **1996/1997** | 45,745 | 8.6% | 22 |
| | **1997/1998** | 44,799 | 8.3% | 28 |
| Alternative schools (charter, outreach) | **1996/1997** | 4,246 | .8% | 38 |
| | **1997/1998** | 5,715 | 1.1% | 41 |
| Virtual schools/programs[4,5] | **1996/1997** | 600[6] | .1% | 9 |
| | **1997/1998** | 1,733 | .3% | 16 |
| Home Education including Blended Programs | **1996/1997** | 5,962[6] | 1.1% | 61 |
| | **1997/1998** | 5,879 | 1.1% | 61 |

**Source:** Alberta Education, Education Information Services

**Notes:**

1 Total student enrolment in the public education system was 529,894 in 1996/1997 and 536,901 in 1997/1998 (enrolments as of September 30 each year).

2. In 1996/1997, the public education system consisted of 64 public and separate school authorities, three Francophone authorities, and eight charter authorities. In 1997/1998, there were 59 public and separate school authorities, three Francophone authorities, and 11 charter authorities.

3. The 1997/1998 data use the September 1997 enrolment of schools that plan to offer alternative calendars in September 1998. The discrepancy exists because the 1997/1998 list of these schools is missing information from some jurisdictions.

4. Students also registered in a home education program are excluded from this count.

5. Includes public, separate, Francophone and charter authorities.

6. Data for 1996/1997 for virtual schools and Home Education were updated (from data reported in the 1997 Results Report) to be consistent with more precise definitions used in generating the 1997/1998 data.

## 2.2 Involvement of Students and Schools in Work Experience Courses

| | 1993/1994 | 1994/1995 | 1995/1996 | 1996/1997 |
|---|---|---|---|---|
| **Number of Course Completions** | 11,500 | 13,678 | 15,077 | 16,145 |
| Number of Schools | 250 | 330 | 358 | 381 |

**Source:** Alberta Education, Education Information Services

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# Goal 2

## Parents and the community have the opportunity to be involved in the governance and delivery of a restructured education system.

**Desired Result:** **Parents, business and the community have meaningful roles in education (continued).**

One way for parents and community members to be involved in education is to participate in making decisions about education in their local schools. Having the opportunity to influence how schools are run and the education students receive often increases their satisfaction with the education system.

Parents and members of the public were asked how satisfied they were with "the opportunity to be involved in decisions at schools in your community" (Display 2.3). They were also asked the extent of their involvement decisions at schools in their community. Display 2.4 shows the percentage of parents and the public who are involved "some" or "a lot."

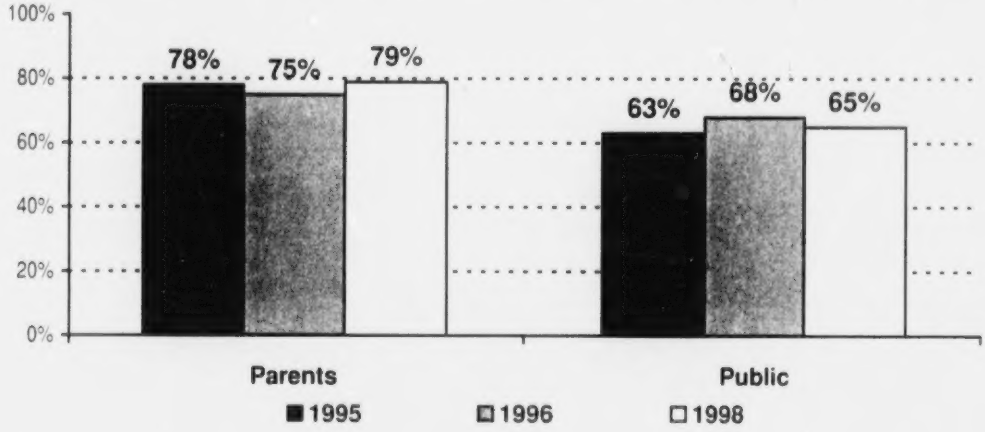
## Goal Summary

| Desired Results | Progress Toward Desired Results |
|---|---|
| Parents and students have a variety of choices within the public education system. | *Extensive:* A substantial number of school jurisdictions in the public education system offer program and/or delivery choices for their students. Over 10 per cent of Alberta students are registered in these options. |
| Parents, business and the community have meaningful roles in education. | *Intermediate:* The number of work experience course completions and the number of schools offering work experience courses continue to increase. Fewer members of the public than parents are satisfied with their opportunity to be involved, and with their actual involvement, in decisions at local schools. |

## Conclusion

The public education system offers a substantial number of program and delivery choices for students. Business and other community members are contributing to education by providing work experience opportunities for students. Parents are more satisfied than the public with opportunities for and involvement in decisions at local schools.

## 2.3 Percentage of Parents and Public Who Are Satisfied with the Opportunity to be Involved in Decisions at Schools in Their Community

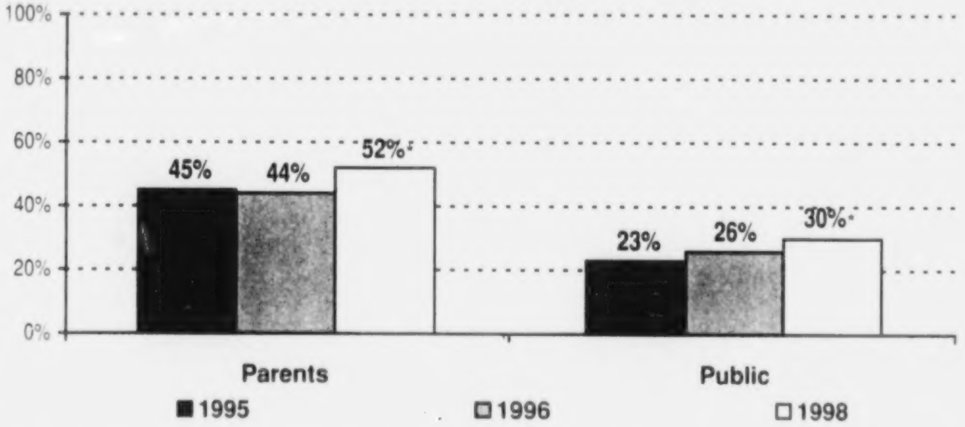


**Source:** Environics West Surveys 1995, 1996; The Advisory Group Surveys 1998

**Notes:**

1. This question was not asked in the 1997 surveys.
2. See Note #1, Display 1.1 on public satisfaction in other jurisdictions.

## 2.4 Percentage of Parents and Public Who Are Involved "Some" or "A Lot" in Decisions at Schools in Their Community



**Source:** Environics West Surveys 1995, 1996; The Advisory Group Surveys 1998

**Notes:**

1. *Significant difference (1995→1998); see technical note, Endnote B.
2. This question was not asked in the 1997 surveys.
3. See Note #1, Display 1.1 on public satisfaction in other jurisdictions.

# Goal 3 Students have access to the services they require.

**Desired Result:** **Services for children are co-ordinated at the provincial and local levels.**

Progress toward achieving the desired result was measured by asking parents of children with severe needs about their satisfaction with the services provided for their children. The types of services that students with special needs may receive are listed in Endnote C.

In 1998, The Advisory Group conducted a telephone survey of parents of ECS to Grade 12 children with severe special needs. The mail survey used from 1995 to 1997 was repeated in 1998 and the results are presented in Endnote B.

Parents of children with severe needs were asked about their overall satisfaction with the services their child is receiving, and with their involvement in the provision of services for their child.

As well, they were asked about accessibility, effectiveness, efficiency and relevance of the services provided for their child:

- accessibility – services are easy to access, are arranged quickly
- effectiveness – services are needed, are beneficial
- efficiency – time spent with child is appropriate, service providers work together
- relevance – services are appropriate

Display 3.1 reports the percentage of parents of children with severe needs who were satisfied or very satisfied (overall, and with parental involvement) and who agreed or strongly agreed with statements about the accessibility, effectiveness, efficiency and relevance of services provided for their child.

## Goal Summary

| Desired Results | Progress Toward Desired Results |
|---|---|
| Services for children are co-ordinated at the provincial and local levels | *Intermediate*: In 1998, parents of children with severe needs reported 79 per cent satisfaction with services overall, and high satisfaction levels in most other areas. Parent satisfaction with accessibility of services for their children was substantially lower (52 per cent and 62 per cent for each statement). |

## Conclusion

Parents of children with severe special needs are positive about services provided for their children in schools. Parents indicate work is needed to improve accessibility of services. Co-ordination of services at the provincial and local levels continues to be a high priority for education and government.

## 3.1 Percentage of Parents of Children with Severe Special Needs who are Satisfied with Services for their Child

**Key Measure**

| | 1998 | Target 1999 |
|---|---|---|
| **Overall:** | | |
| Overall, how satisfied are you with the services your child is receiving in his/her school? | 79% | **80%** |
| **Parent Involvement:** | | |
| How satisfied are you with your involvement in the provision of services for your child? | 83% | |
| **Accessibility:** | | |
| It was easy to access services for my child. | 52% | |
| Services for my child were arranged quickly. | 62% | |
| **Effectiveness:** | | |
| My child needs services to be able to attend school. | 90% | |
| My child is benefiting from the services being provided. | 84% | |
| **Efficiency:** | | |
| The people providing services spend the right amount of time with my child. | 69% | |
| The people providing services to my child work well together. | 85% | |
| **Relevance:** | | |
| The types of services my child receives are appropriate for my child. | 77% | |

**Source:** The Advisory Group Surveys 1998

**Note:** See Endnote B for a comparison of the 1998 Mail and Telephone surveys, and the results of the Mail Surveys (used from 1995 to 1997).

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# Goal 4 Teaching in Alberta is of consistently high quality.

**Desired Result:** **Teachers know the Alberta curriculum and have the skills and knowledge needed to provide students with the best possible opportunity to learn.**

An important source of information is parent satisfaction with teachers' use of a variety of strategies to help students learn. Parents were asked, "Thinking about your child's teachers, would you strongly agree, agree, disagree, or strongly disagree that teachers use teaching methods that help children learn?" High school students were asked to what extent they agreed that "teachers use a variety of approaches to meet your learning needs" (Display 4.1).

**Desired Result:** **Teachers help students achieve provincial learning expectations and high standards.**

Teachers are expected to help students achieve learning expectations and high standards using many aspects of the teaching-learning process. Parents were asked several questions about whether their child's teachers communicate clearly and help students to achieve learning expectations and high standards. Students also were asked if their teachers help them achieve high standards (Display 4.1).

## Goal Summary

| Desired Results | Progress Toward Desired Results |
|---|---|
| Teachers know the Alberta curriculum and have the skills and knowledge needed to provide students with the best possible opportunity to learn. | *Intermediate*: There was a high level of agreement (more than 80 per cent) from parents and students that teachers use a variety of strategies to help improve student learning. However, satisfaction levels are still below the targets. |
| Teachers help students achieve provincial learning expectations and high standards. | *Extensive*: There was a high level of agreement from parents that their child's teachers communicate learning expectations and help students achieve learning expectations. As well, more parents in 1998 than in 1997 agree that teachers help students achieve high standards. |

## Conclusion

Parent and student ratings of teachers are high. Implementation of strategies to improve the quality of teaching will continue.

## 4.1 Percentage of Parents and High School Students Who Agree That Teachers Help Improve Student Learning

**Key Measure**

| | 1995 | 1996 | 1997 | 1998 | Target 1999 |
|---|---|---|---|---|---|
| **Appropriate Strategies** | | | | | |
| ***Parents:*** Teachers use teaching methods that help their children learn | — | 82% | 86% | 83% | **90%** |
| ***High School Students:*** Teachers use a variety of approaches to meet their learning needs | 82% | 87% | 88% | 81% | **90%** |
| **Learning Expectations and High Standards** | | | | | |
| ***Parents:*** Teachers clearly communicate to students what they are expected to learn | — | 79% | 81% | 81% | **90%** |
| ***Parents:*** Teachers help students achieve learning expectations | — | — | 82% | 83% | |
| ***Parents:*** Teachers help students achieve high standards | — | — | 74% | 78%* | |
| ***High School Students:*** Teachers help students achieve high standards | — | — | — | 88% | |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Note:** *Significant difference: Base year (1997→1998).
See technical note on significant differences, Endnote B.

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# Goal 5 Information Technology is integrated into education to enhance student learning, and increase efficiency and flexibility of delivery.

**Desired Result:** **Students have information technology skills needed for K-12 learning, post-secondary studies and the workplace.**

One way to assess the achievement of this result is to ask students and parents about the extent to which school helps them/their child improve their computing skills. In the 1998 The Advisory Group surveys, students and parents were asked whether "school helps them/their child improve their computing skills 'some' or 'a lot.'" Students were asked this question in previous years as well. The results are shown in Display 5.1.

In the 1996 Alberta High School Graduate Survey, 91 per cent of grade 12 students reported that they "can use a computer to do things other than playing games." However, only 47 per cent of grade 12 students in this survey agreed that "My education has improved my ability to use a computer." This suggests that some students believe they learned their computer skills outside of the school environment.

**Desired Result:** **Teachers integrate information technology into the instruction and management of student learning.**

The ratio of students per classroom computer is one indicator of the extent to which information technology is being integrated into the instructional process. Display 5.2 shows that the aggregate provincial ratio (and the distribution of jurisdiction ratios) of students per modern classroom computer in the 1997/1998 school year was 8.6 to 1. Lower ratios indicate more computers are available to students in the classroom.

Any computers purchased or upgraded before April 1, 1998 that meet a minimum hardware configuration are considered modern (specific hardware configurations that qualify are listed in Endnote C). Reports indicate that 62.9 per cent of the modern computers currently accessible to students were either acquired or modernized through the Lottery Fund and the Technology Integration Fund (TIF) between April 1, 1996 to March 31, 1998.

An additional indicator of this desired result is the increase in enrolment in virtual schools/programs – from 600 in 1996/1997 to 1,733 in 1997/1998 (see Display 2.1).

## Goal Summary

### Desired Results

Students have information technology skills needed for K-12 learning, post-secondary studies and the workplace.

Teachers integrate information technology into the instruction and management of student learning.

### Progress Toward Desired Results

*Beginning:* The number of students and parents satisfied with the help schools provide to improve computing skills needs to increase.

*Intermediate:* Funding provided to school jurisdictions has improved the technology environments available for teaching and learning in the schools. This year's assessment shows that there are roughly 8.6 students per modern computer in the classroom. Display 5.2 suggests that smaller jurisdictions appear to have lower ratios. This tends to mask the wide variation found in large jurisdictions.

## Conclusion

The public education system is beginning to integrate information technology and learning outcomes into the classroom. Student and parent satisfaction with the learning of computer skills is expected to increase as teachers integrate information technology into instruction.

## 5.1 Percentage of Students and Parents Who Report that School Helps Them/Their Child Improve their Computing Skills "Some" or "A Lot"

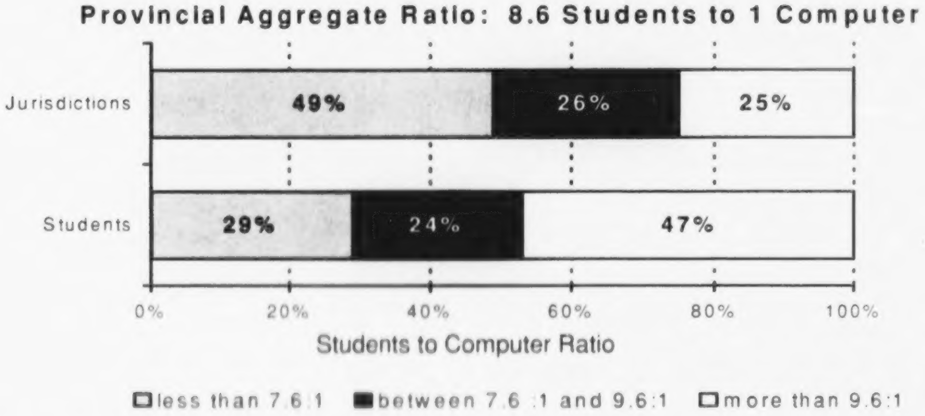
**Key Measure**

| | 1995 | 1996 | 1997 | 1998 | Target 1999 |
|---|---|---|---|---|---|
| Parents | -- | -- | -- | 67% | **80%** |
| Students | 62% | 65% | 62% | 64% | **80%** |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

## 5.2 Provincial Aggregate Ratio of Students to Modern Computer (1997/1998 School Year), and Distribution of Jurisdictions and Students Relative to the Provincial Aggregate Ratio

***New Indicator***



**Source:** School Technology Task Group, Alberta Education

**Notes:**

1. Based on reporting from 53 jurisdictions (as of September 2, 1998).
2. Lower ratios indicate greater student accessibility to classroom computers.

# Goal 6 The education funding system is fair, equitable and affordable.

## Desired Result: All school boards and schools are equitably funded

The extent to which all school boards and schools are equitably funded can be measured, in part, by comparing jurisdiction expenditures per student. The data in Display 6.1 are calculated by dividing each public jurisdiction's total expenditures by its total student enrolment in ECS to Grade 12 (see Endnote C for definitions).

Before September 1995, the funds available per student were determined by two sources of revenue: the provincial School Foundation Program Fund and the wealth of the local tax base. The per student amount that a school board had to spend affected the jurisdiction's ability to provide instructional programs and support services.

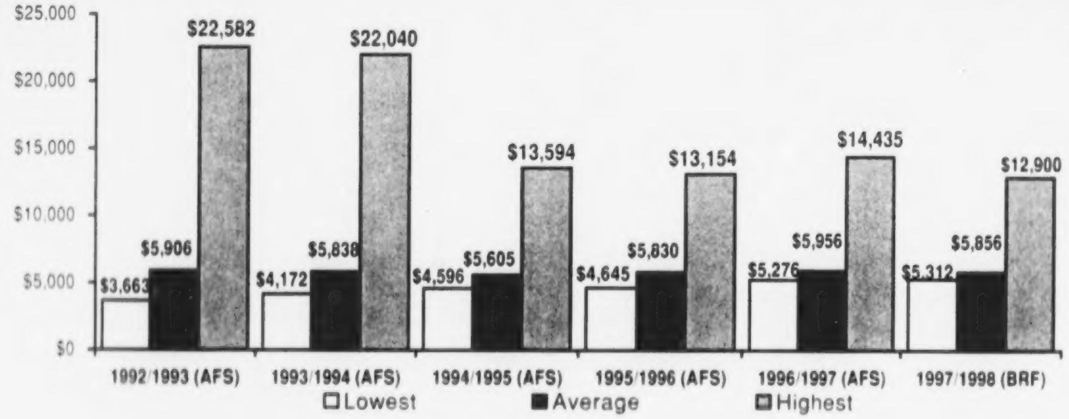
Since September 1995, funding for all school boards has been based on the appropriate amount to provide a basic education. This funding includes an equal per student amount collected from the residential and non-residential tax base and differential funding provided from the General Revenue Fund based on program need. For example: specially-funded programs include English as a Second Language, special needs programs for the severely disabled, transportation and other costs associated with population sparsity. Differing costs and need for/access to such programs explain most of the remaining variation among jurisdictions in per student expenditures.

## Desired Result: Albertans pay comparable education taxes on properties of equal value.

The measure of annual provincial equalized residential mill rates (Display 6.2) illustrates changes in the contribution that municipalities make towards the revenue available for the education system. This ensures that taxpayers pay comparable taxes on properties of equal value. The average provincial mill rate is the property tax rate used by the province to calculate each municipality's financial contribution to the education system (see Endnote C). In the 1998 tax year, about 97 per cent of Alberta municipalities are taxed at the uniform provincial equalized mill rate for education purposes (6.95 mills) and no municipality's mill rate is above the provincial rate.

## 6.1 Differences in Expenditure[1] per Student[2] by School Jurisdictions

Key Measure



**Source:** Alberta Education, School Finance (1992/1993, 1994/1995, 1995/1996, 1996/1997 based on Audited Financial Statements; 1997/1998 from Budget Report Forms)

**Notes:**

1. Expenditures are based on a school year, September 1 to August 31. Beginning September 1995, all school jurisdictions are allocated financial resources on an equitable basis that recognizes similarities and differences among students and school systems, and the associated costs. As of 1995/1996, differences in per student expenditures reflect variances in the local cost of delivering programs.
2. Enrolments include all students served by public and separate school boards, including those students who do not qualify for provincial funding (see Endnote C).
3. 1997/1998 figures (BRF) are estimates of intended expenditures. Historically, BRFs have under-estimated actual expenditures as indicated by the Audited Financial Statements submitted the following year.
4. Alberta Education strives toward equitable (rather than equal) distribution of resources to jurisdictions. This means that jurisdictions receive funding appropriate to meet their divergent needs, rather than all jurisdictions receiving the same (equal) allocation per student.

## 6.2 Annual Provincial Equalized Residential Mill Rates from 1993 (Alberta School Foundation Fund - Basic Levy)

Key Measure

| | 1994 | 1995 | 1996 | 1997 | 1998 | Target 1998 | Target 1999 |
|---|---|---|---|---|---|---|---|
| **Highest Mill Rate** | 11.37 | 10.23 | 8.54 | 7.02 | 6.95 | | |
| Lowest Mill Rate | 2.24 | 2.80 | 3.07 | 3.85 | 4.81 | | |
| **Provincial Mill Rate** | 7.52[1] | 7.29 | 7.12 | 7.02 | 6.95 | At or below 7.3 mills | At or below 7.02 mills |

**Source:** Alberta Education, School Finance

**Note:** 1. Provincial average only; the Alberta government began to set a provincial mill rate in 1995.

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# Goal 6 The education funding system is fair, equitable and affordable.

**Desired Result:** **The province, school authorities and schools are efficient in their use of available resources.**

Beginning September 1995, a new funding framework for school boards was implemented. It provides a fair and equitable distribution of education dollars based on local needs (see Display 6.1). The framework also focuses resources on instruction to meet the direct needs of students. Funds are provided in blocks, giving school boards increased flexibility in allocating their funds to meet local needs and priorities.

The funding framework has capped administrative costs by limiting expenditures in this area to 4 to 6 per cent of total spending. This limitation in spending has achieved savings without affecting student programs. Display 6.3 shows how savings in governance, central administration, support services, transportation and capital costs have been shifted to instruction.

Instructional expenditures (primarily teachers' salaries) are divided by total school board expenditures for this indicator*. Spending on board governance, central administration and instructional support services is calculated similarly. Other spending by school jurisdictions also has been reduced and the savings used for instruction.

Display 6.4 shows the percentage of parents and the public who are satisfied they "are receiving value for the money that is spent in [their] child's school." This satisfaction measure indicates how well parents and the public perceive their local school is achieving results with the available funding.

***Note:** Approximately 76 per cent of instructional spending is for classroom teacher salaries and benefits. The remaining portion of instructional spending is for various support services such as assessment of students with special needs, classroom assistants, learning resources and classroom technology integration (Source: School Business and Legislative Services, Alberta Education).

### 6.3 Percentage of School Jurisdiction Spending on Instruction and Central Office Services

**Key Measure**

| | 1993/ 1994 | 1994/ 1995 | 1995/ 1996 | 1996/ 1997 | 1997/ 1998[1] | Target 1998 | Target 1999 |
|---|---|---|---|---|---|---|---|
| Instruction in Schools | 66.2% | 64.9% | 71.2% | 72.4% | 71.9% | 71.0% or more | 70.4% or more |
| Board Governance, Central Administration and Support Services[2] | 5.5% | 6.0% | 4.7% | 3.9% | 4.0% | 5.0% or less | 5.0% or less |
| Other[3] | 28.3% | 29.1% | 24.1% | 24.0% | 24.1% | 24.0% | 24.6% |

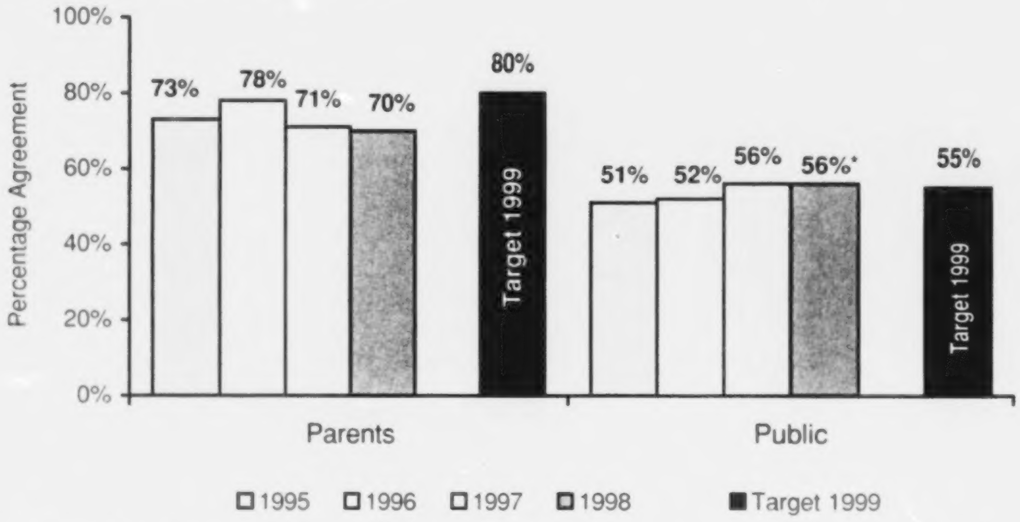
**Source:** Alberta Education, School Operations and Facilities Branch

**Notes:**

1. 1993/1994, 1994/1995, 1995/1996 and 1996/1997 data are based on the Audited Financial Statements; 1997/1998 data are based on the Budget Report Forms. Historically, BRFs have under-estimated actual expenditures as indicated by the Audited Financial Statements, which are submitted the following year.
2. Centrally-based maintenance and transportation supervisors are included in central support services in 1993/1994 but not in 1994/1995, 1995/1996 or 1996/1997.
3. "Other" includes Operations and Maintenance, Transportation, Debt Services and Transfers, and Community Services.

### 6.4 Percentage of Parents and Public Who Are Satisfied That They Are Receiving Value for Money That is Spent in Their Local School

**Key Measure**



**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Notes:**

1. *Significant difference (1995→1998); see technical note, Endnote B.
2. See note #1, Display 1.1 on public satisfaction with education in other jurisdictions.

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# Goal 6 The education funding system is fair, equitable and affordable.

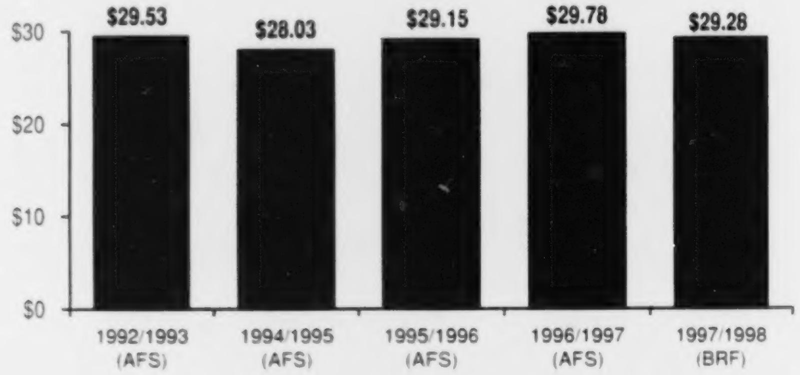
**Desired Result:** **The province, school authorities and schools are efficient in their use of available resources (continued).**

Expenditures per public student per school day (Display 6.5) show how the funding of education has changed to meet the government's spending target. This measure divides all expenditures of public and separate school jurisdictions by their total enrolment in ECS to Grade 12 (enrolment data are provided in Endnote C).

Another perspective on whether resources available for basic education in Alberta are used efficiently is provided by comparing Alberta's expenditures with those of other provinces. The measure of per student expenditures across Canada shows how costs for elementary and secondary schools in Alberta compare, on average, with the those in other provinces (Display 6.6). Alberta is compared with the Canadian average over five years.

Alberta's rank among the provinces (from the highest to lowest) is provided for each year, indicating how many provinces spent more or less than Alberta (see Endnote C for supporting data, and for interprovincial comparisons of expenditures per capita).

## 6.5 Expenditures per Public Student per School Day[1] from 1992/1993

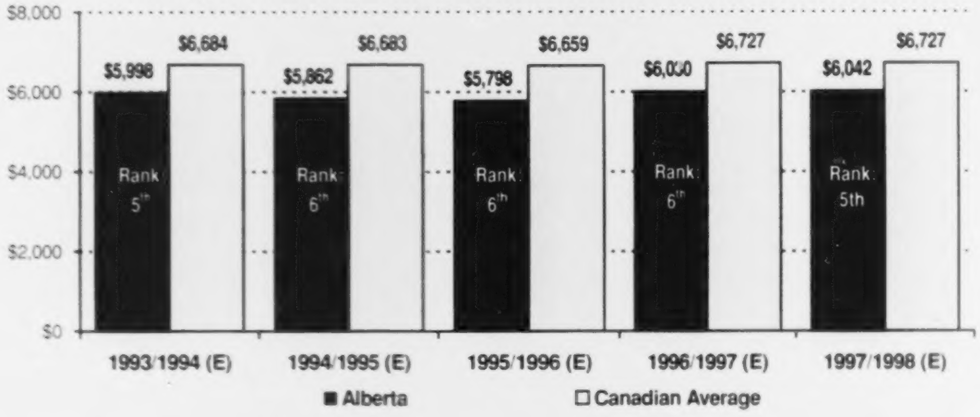


**Source:** Alberta Education, School Finance. 1992/1993 figures are from the *Financial and Statistical Report of Alberta School Jurisdictions:* 1994/1995, 1995/1996 and 1996/1997 figures are from the Audited Financial Statements; 1997/1998 figures are from the Budget Report Forms (BRFs).

**Notes:**

1. Calculations are based on 200 school days per year. Expenditures per public student per day for 1997/1998 ($29.28) equate to an hourly cost of $6.08.
2. 1997/1998 figures (BRF) are estimates of intended expenditures. Historically, BRFs have under-estimated actual expenditures as indicated by the Audited Financial Statements, which are submitted the following year.

## 6.6 Interprovincial Comparisons of Expenditures per Student (K-12 Education), 1993/1994 to 1997/1998



**Source:** Statistics Canada Cat. #81-003 (1997), Education Quarterly Review, Vol. 4, No.3

**Note:** Estimates are represented by (E). Endnote C provides data for all provinces.

# Goal 6 The education funding system is fair, equitable and affordable.

**Desired Result:** **The province, school authorities and schools are efficient in their use of available resources (continued).**

Another measure of the efficient use of available resources is comparison of costs for school construction – over time and in other jurisdictions. Display 6.7 indicates the average cost per square metre for the new construction of elementary/elementary-junior high schools, junior high schools and senior high schools in Alberta in recent years.

Since 1995/1996, the government has set construction cost standards under the full provincial funding system.

Costs for school construction in Alberta are compared with costs for school construction in other provinces, and with costs for construction of other public buildings in Alberta, in Display 6.8.

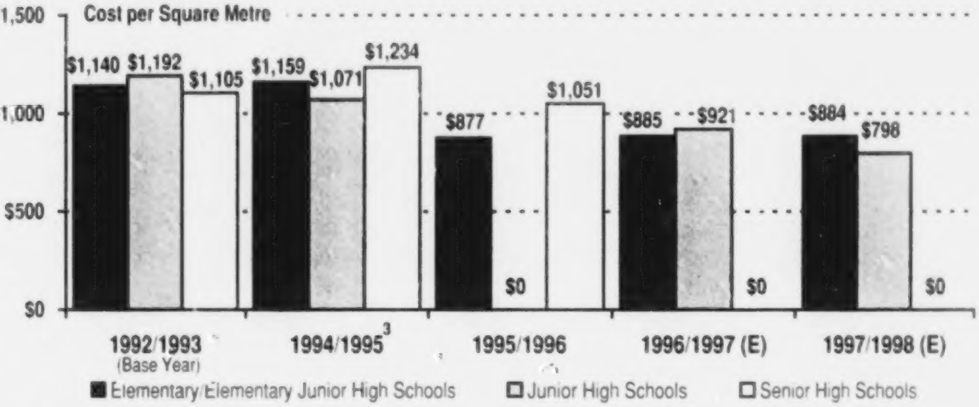
## Goal Summary

| Desired Result | Progress Toward Desired Result |
|---|---|
| All school boards and schools are equitably funded. | *Achieved and continually monitored:* Equitable funding has been established in per pupil expenditures by school jurisdictions |
| Albertans pay comparable education taxes on properties of equal value. | *Achieved:* The average provincial mill rate has declined each year since 1993. Those municipalities assessed at less than the current provincial rate are on track to match the provincial rate in the next few years. |
| The province, school authorities and schools are efficient in their use of available resources. | *Extensive:* School jurisdiction spending on instruction increased from 66.2 per cent in 1993/1994 to 71.9 per cent in 1997/1998. Most parents are satisfied that money is well spent in their local school. More work is needed to improve public satisfaction in this area. The cost of building new schools has been reduced since 1992/1993 and compares favorably with construction costs elsewhere. Alberta ranks near the middle among Canadian provinces on expenditures per student. |

## Conclusion

Excellent progress has been made in funding all school boards equitably. No municipality in Alberta pays more than the provincial mill rate set by the Alberta government. Funding per student has returned to former levels, while a greater proportion of funding is allocated to instruction. Public satisfaction with how money is spent in the local school needs to improve.

## 6.7 Cost of New School Construction per Square Metre from 1992/1993



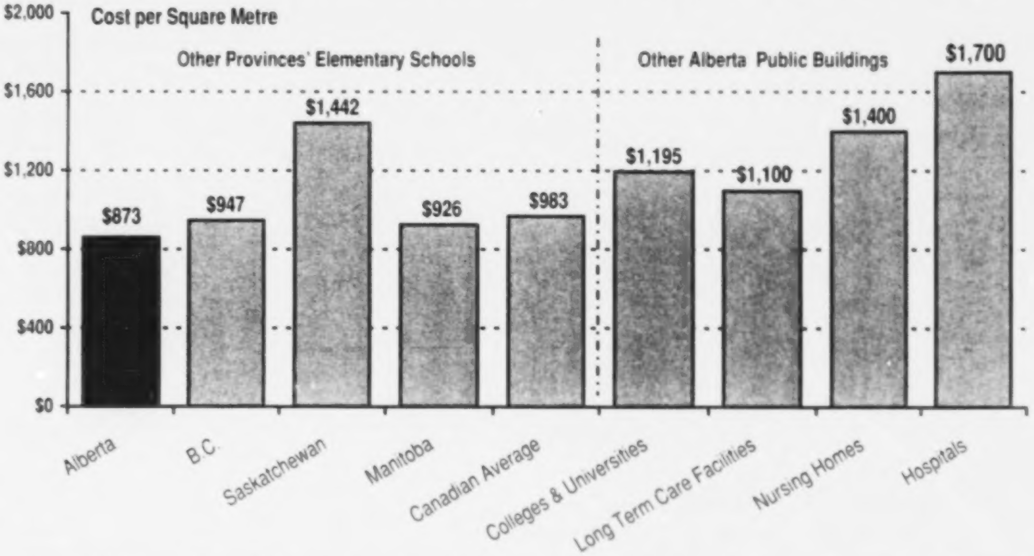
**Source:** Alberta Education: School Facilities

**Notes:**

1. Estimates are represented by (E). See Endnote C for additional information on Display 6.7.
2. In 1995/1996, there were no junior high schools constructed. In 1996/1997, one elementary/junior high school and one junior high school (no senior high schools) were constructed. In 1997/1998, four elementary/junior high schools and one junior high school (no senior high schools) were constructed.
3. Alberta Education's assumption of full capital funding in 1994 started to impact costs in 1995/1996.

## 6.8 Elementary School Construction Costs per Square Metre (1997): Alberta Compared to Other Provinces and to Other Alberta Public Buildings

***New Indicator***



**Source:** Alberta Education: School Facilities for provincial data; *Hanscomb's Yardsticks for Costing – Cost Data for Canadian Construction Industry (1997)* for Canadian average. *Alberta Public Works, Supply and Services* and *Alberta Advanced Education and Career Development* for Other Alberta Public Buildings.

**Notes:**

1. Costs for Saskatchewan are based on one K-8 school only, a joint public-separate facility.
2. The comparison to other public buildings relates only to cost, not type of construction or building complexity.

# Goal 7 The education system is open and accountable for achievement of results and use of resources.

**Desired Result:** **Albertans have timely and meaningful information about student achievement, and the performance and cost of education at the provincial, school jurisdiction and school levels.**

An open and accountable education system provides Albertans with timely and meaningful information about the cost of education at the provincial, school board and school levels.

Parents and the public were asked about their satisfaction "with the ***access** you have to information* about how money is spent... in your child's school...by your local school board... and by the provincial government on elementary, junior and senior high schools" (Display 7.1). "Access to information" refers to the ability of parents and the public to obtain any information that is not confidential.

As well, the ***quality** of information* received was assessed by asking Albertans how satisfied they were with "the information you receive from your child's school or other sources about how money is spent...in your child's school...by your local school board...and by the provincial government on elementary, junior and senior high schools" (Display 7.2).

## 7.1 Percentage of Parents and Public Who Are Satisfied with the Access They Have to Information about How Money Is Spent

| | 1995 | 1996 | 1997 | 1998 |
|---|---|---|---|---|
| **By the Local School** | | | | |
| Parents | 64% | 60% | 69% | 66% |
| Public | 49% | 46% | 54% | 48% |
| **By the Local School Board** | | | | |
| Parents | 48% | 49% | 54% | 54%* |
| Public | 43% | 45% | 52% | 46% |
| **By the Provincial Government on All Schools** | | | | |
| Parents | 32% | 35% | 39% | 39%* |
| Public | 34% | 37% | 39% | 38% |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Notes:**
1. See Display 6.4 for satisfaction with the value for money spent in the local school.
2. * Significant difference (1995→1998); see technical note, Endnote B.
3. See note #1, Display 1.1 on public satisfaction with education in other jurisdictions.

## 7.2 Percentage of Parents and Public Who Are Satisfied with the Information Received about How Money Is Spent

| | 1995 | 1996 | 1997 | 1998 |
|---|---|---|---|---|
| **By the Local School** | | | | |
| Parents | 62% | 60% | 66% | 64% |
| Public | 43% | 46% | 50% | 45% |
| **By the Local School Board** | | | | |
| Parents | 44% | 48% | 50% | 53%* |
| Public | 40% | 47% | 47% | 44% |
| **By the Provincial Government on All Schools** | | | | |
| Parents | 30% | 33% | 37% | 40%* |
| Public | 32% | 37% | 38% | 33% |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Notes:**
1. Significant difference (1995→1998); see technical note, Endnote B.
2. See note #1, Display 1.1 on public satisfaction with education in other jurisdictions.

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# Goal 7 The education system is open and accountable for achievement of results and use of resources.

**Desired Result:** **Albertans have timely and meaningful information about student achievement, and the performance and cost of education at the provincial, school jurisdiction and school levels (continued).**

Parent and public satisfaction with their access to and the quality of information on student achievement provided by the school or other sources is another indicator of an open and accountable education system.

Parents want to know how well their child is learning and how well the school is teaching all children. Schools use a variety of ways to keep parents informed, such as report cards, newsletters, phone calls and parent-teacher interviews.

For Display 7.3, parents were asked how satisfied they were "with the access you have to information about your child's educational progress and achievement" and "with the information you receive from your child's school or other sources about your child's educational progress and achievement."

The public was asked "How satisfied are you with the access you have to information about overall student achievement in the school district?" and "… with the information you receive about overall student achievement in the school district?"

## Goal Summary

| Desired Result | Progress Toward Desired Result |
|---|---|
| Albertans have timely and meaningful information about student achievement, and about the performance and cost of education at the provincial, school jurisdiction and school levels. | *Intermediate:* Parents' satisfaction with information on student achievement is high. Their satisfaction with information on costs remains considerably lower, even though the number of parents satisfied with information from the school board and government has increased. The difference in satisfaction with each level of governance appears to vary with (i) the amount of regular contact with each level, and (ii) the meaningfulness of the information (with school level information more meaningful and less aggregated than school board or provincial information).<br>Public satisfaction with information on both costs and student achievement is lower than parental satisfaction in these areas. This difference in satisfaction is consistent with survey findings conducted in other jurisdictions. Typically, parents have a greater and more immediate interest in education than members of the public. As well, parents receive more information about education through their ongoing contact with their children's schools. |

## Conclusion

Progress is being made in reporting results to parents. More needs to be done at each level of governance to communicate with members of the public.

## 7.3 Percentage of Parents and Public Who Are Satisfied with Information on Student Achievement

**Key Measure**

| | 1995 | 1996 | 1997 | 1998 | Target 1999 |
|---|---|---|---|---|---|
| **Access to Information** | | | | | |
| ***Parents*: on their child's educational progress and achievement** | 90% | 87% | 90% | 88% | **90%** |
| *Public*: on overall student achievement in the school district | — | 66% | 70% | 64% | |
| **The Information Itself** | | | | | |
| ***Parents*: on their child's educational progress and achievement** | 88% | 86% | 88% | 88% | **90%** |
| *Public*: on overall student achievement in the school district | — | 62% | 65% | 63% | |

**Source:** Environics West Surveys 1995, 1996, 1997; The Advisory Group Surveys 1998

**Note:** See note #1, Display 1.1 on public satisfaction with education in other jurisdictions.

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# Goal 8 Alberta Education is managed effectively and efficiently to achieve government goals.

**Desired Result:** **The department is reduced and its work is guided by government's vision, mission and goals for education and the department's mandate.**

The Government of Alberta continues to focus resources on students in the classroom. As part of these efforts, the three-year plan for education focuses the department's operations on core businesses. The department's staffing levels and budget have been reduced to focus on services related to its legislated mandate and core functions in a more cost-effective and productive manner. At the same time, the department's role in direct service delivery to students has been reduced.

The cost of department services per public system student (display 8.1) is one way to measure this desired result.

This measure is calculated by dividing the department's budget by total student enrolment (ECS – Grade 12) in public and separate school jurisdictions (see Endnote C for additional detail on enrolment figures).

**Desired Result:** **Staff productivity plans are linked to government's goals for education and are focused on the department's core responsibilities and legislated functions.**

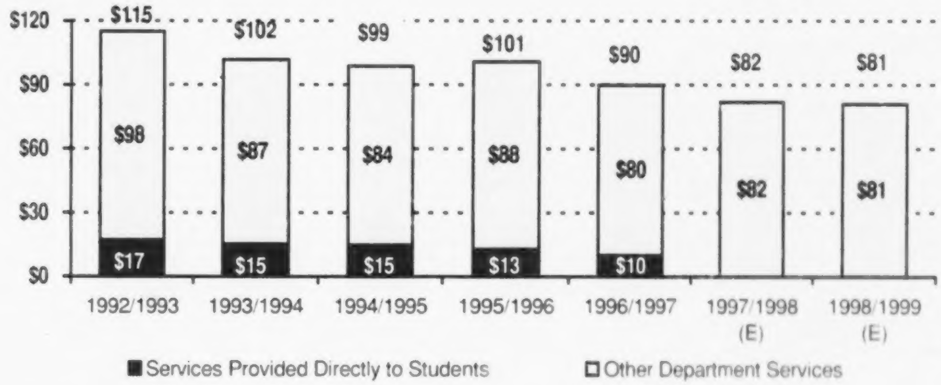
In 1994, the department replaced its employee appraisal system with a system based on performance-based productivity plans. These plans represent a contract between employees and their supervisor that specifies responsibilities and expected outcomes.

The productivity plan model introduced a great deal of flexibility in how and when employees are appraised. As well, each employee has the opportunity to develop individual learning plans which ensure that their core competencies remain current.

All employees are expected to focus their responsibilities on supporting the outcomes identified in the three-year plan for education. Display 8.2 shows the extent to which the productivity plans of all management and contract staff are aligned with the three-year plan for education.

## 8.1 Cost per Public Student for All Department Services since 1992/1993

Key Measure



**Source:** Alberta Education, School Finance Branch

**Notes:**
1. Student counts are based on the net number of public and separate students (ECS-12) enrolled in school jurisdictions as of September 30 (see Endnote C). Department budgets are based on the April 1 to March 31 fiscal year.
2. Beginning April 1996, government changed the department's accounting policies. The budget figures for 1992/1993 - 1995/1996 have been made comparable to data for subsequent years compiled according to the current policies.
3. Estimates are represented by (E).

## 8.2 Per cent of department managers whose productivity plans are linked to the three-year plan for education

*New Indicator*

| 1998 | Target 1999 |
|---|---|
| 96.7% | 100% |

**Source:** Alberta Education: Finance and Planning Branch

**Note:** Based on productivity plans of 162 department managers and contracted consultants.

# Goal 8 Alberta Education is managed effectively and efficiently to achieve government goals.

**Desired Result:** **Department service is of high quality, affordable and focused on the needs of clients.**

The department has received six Premier's Awards for Excellence in three years for superior customer service and continuous improvement in operations. To measure affordability, Display 8.3 shows how the department's expenditures (as a percentage of all education spending) have changed since 1992/1993. The reported percentages are calculated by dividing the department budget by the total education budget reported in the three-year plan for education.

## Goal Summary

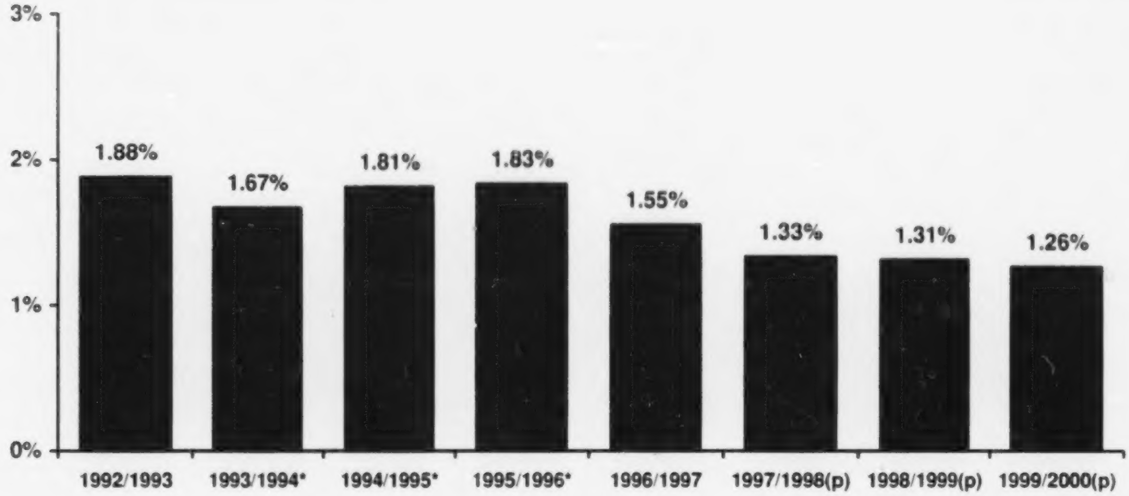
| Desired Results | Progress Toward Desired Results |
|---|---|
| The department is reduced and its work is guided by government's vision, mission and goals for education and the department's mandate. | *Achieved*: Government targets for the department have been met. Department resources are focused exclusively on providing services to clients. |
| Staff productivity plans are linked to government's goals for education and are focused on the department's core responsibilities and legislated functions. | *Extensive*: Almost all management staff have responsibilities that are linked to government's goals. |
| Department service is of high quality, affordable and focused on the needs of clients. | *Extensive*: Services related to the core functions and legislated mandate of the department have been maintained while reducing the number of staff and the cost of providing these services. |

## Conclusion

Budget targets have been met through operational efficiencies and by focusing on core businesses. Employee responsibilities are aligned with the Government's goals for education.

## 8.3 Cost for all Department Services as a Percentage of Total Education Spending Since 1992/1993

*New Indicator*



**Source:** Alberta Education, School Finance Branch

**Notes:**

* Beginning April 1996, government changed the department's accounting policies. The actual expenditures for 1993/1994, 1994/1995, 1995/1996 are not comparable to 1992/1993 (base year) and 1996/1997–1999/2000, which are compiled according to the current policies.

1. Projections are represented by (p).
2. Actual expenditures for 1993/1994, 1994/1995, 1995/1996 are from the respective *Public Accounts*. Expenditures for 1992/1993 are from the *Meeting the Challenge IV. The Government of Alberta's Three-Year Plan for Education (1997/1998 – 1999/2000)*. Expenditures for 1996/1997, 1997/1998, 1998/1999 and 1999/2000 are from *Budget '98: Agenda for Opportunities*.

# Future Challenges

The Alberta Growth Summit concluded that "people development" should be the first priority for the province. Through this and other mechanisms, Albertans have expressed their expectations of the education system. They want students to get the skills they need to go on to post-secondary education or right into the workforce. They want students to meet high standards, develop strong skills, perform with the best in the world and they want to ensure that no one gets left behind. They also want to ensure that children with special needs receive the attention and support they need.

These priorities correspond well with the four improvement areas identified in the 1997/1998 – 1999/2000 plan for education —improving co-ordination of services for children, increasing high school completion rates, improving secondary student achievement in mathematics and improving student access to information technology. In response to information from the most recent performance measures, school board education plans and the Alberta Growth Summit, the ministry will emphasize six areas in the coming years.

**Services for Children:** Due to overall enrolment growth, improved medical care for children with severe disabilities and improved assessment techniques, the number of children identified with special needs is increasing rapidly. Funding is being increased so these children get the help and support they need, and so their teachers get additional support in meeting students' needs.

We will improve co-ordination of services for children with special needs by working with school and regional authorities, other provincial departments and community partners. For example, recent research completed in partnership with Alberta Health indicates a need to improve the delivery of health services in schools. We will work with our partners in government and other organizations to ensure that all Alberta children are healthy, safe, well cared for and well educated.

**Students are prepared for work, further studies and citizenship:** The percentage of students completing high school within six years remains stable at 69%. Fewer parents and members of the public agree that graduates are prepared for the workplace or further studies. New initiatives are underway or planned to support students in completing high school. A study will be conducted to assess why the proportion of students who attend high school for five or more years choose not to complete. In response to the Auditor General's recommendation to consider initiatives aimed at Aboriginal students, government will work with its partners to review the Native Education program. Steps will be undertaken to meet the unique needs of Native students, especially those in high school.

Supporting alternatives to traditional schooling and revising the curriculum to improve employability skills will help to ensure that our children get the education they need to be successful in a highly competitive and rapidly changing world. A comprehensive career development program will be developed to enable schools and communities to work together to help youth make a successful transition into the workplace and post-secondary programs.

Over the longer term, ensuring a solid foundation in the early years will enhance students' prospects for success. Programs like the Early Literacy Initiative and revisions to the learning expectations for Early Childhood Services (ECS) to reflect the Western Canadian Protocol for math, reading and science support this initiative. However, more instructional time in the early years may help to achieve these increased learning expectations.

**Secondary Student Achievement in Mathematics:** Albertans want and expect students to meet high standards and to compete with the best in the world. While standards for student achievement in diploma examinations and achievement tests were met in most subjects, and students performed well on national and international tests, there is room for improvement in mathematics results. We will work to improve mathematics results by working with school authorities on implementing a new mathematics program. We will support overall improvement by providing detailed assessment data to help schools plan instruction, and by focusing funding on ensuring mastery of the basic skills in the early grades.

**Information and Communication Technology:** Personal computers and networks are rapidly becoming part of life and ubiquitous in the daily workplace. Information and communication technology learning outcomes are being incorporated into the school curriculum for all students. We are improving access to information technology by providing funds for instructional technology, and by working with partners to develop courseware and alternate delivery methods that will enable students to access a greater range of courses and programs. With the release of Information and Communication Technology Learner Outcomes, greater attention will be needed to train and develop the skills of teachers.

**Public Satisfaction:** While satisfaction with the education system is fairly high among parents and students, public satisfaction is lower. This is consistent with findings elsewhere. Yet Alberta students consistently perform well on national and international tests. We can improve public satisfaction with education by better communicating these good results, and by improving the abilities of Alberta Education staff to communicate student accomplishments and provincial directions in education.

**Enrolment Growth:** The rapid growth of Alberta's economy in recent years brings with it growth in the education sector. A major challenge for the ministry will be to meet the increased resource demands resulting from population growth (and subsequent enrolment growth), within the constraints of limited financial and human resources. This growth raises significant implications for the capital budget.

# Endnote: A

## Changes to the Report

Alberta Education strives to improve the Results Report each year. New information is added as it becomes available and some indicators are revised to better reflect progress on the goals and strategies in the government's three-year plan. Other indicators are deleted to focus the report on the best available information.

Five displays were added to the 1998 Results Report:

2.3 Percentage of Parents and the Public Who are Satisfied with the Opportunity to be Involved in Decisions at Schools in Their Community
2.4 Percentage of Parents and the Public Who are Involved "Some" or "A Lot" in Decisions at Schools in Their Community
5.1 Percentage of Students and Parents Who Report that School Helps Them/Their Child Improve Their Computing Skills "Some" or "A Lot"
5.2 Provincial Aggregate Ratio of Students to Modern Computers, and distribution of jurisdictions and students relative to the provincial ratio.
6.8 Elementary School Construction Costs per Square Metre (1997): Alberta vs. Other Provinces, and vs. Other Alberta Public Buildings

For financial displays, estimates for 1996/1997 (from Budget Report Forms) in the 1997 Results Report have been replaced with final 1996/1997 data (from Audited Financial Statements). Historically, Budget Report Forms have under-estimated actual expenditures, as indicated by the Audited Financial Statements which are submitted the following year. Readers should be aware of this when comparing financial trend data from past years (based on Audited Financial Statements) to the current year (based on Budget Report Forms).

There were no changes in the groups surveyed in 1998. Parents of ECS to Grade 12 students, parents of children with severe special needs, high school students and the public were surveyed. These key respondent groups are surveyed annually. Although Alberta Education surveys other groups on an occasional basis, none were surveyed in 1998. In 1995, teachers, principals, post-secondary instructors and business/employers were surveyed. In 1996, beginning teachers and principals of beginning teachers were surveyed.

## Measures Omitted from 1998 Results Analysis

The following Measures in the Three-Year Plan for Education, *Meeting the Challenge IV, 1997/1998 – 1999/2000* are not addressed in this Results Report. The rationale appears in brackets after each Measure.

*M2.3* *Percentage of students and parents satisfied that school provides a safe and caring learning environment* (No data were collected in 1998. Benchmark data will be collected in 1999).

*M4.3* *Percentage of teachers receiving permanent certification who report that: (a) their teacher preparation program, and (b) their professional development while holding an interim certificate, provided them with the competencies needed to help students learn* (Teachers were not surveyed in 1998).

*M4.4* *Percentage of school principals who agree that teachers holding an interim certificate: (a) now how to evaluate student needs and progress, and (b) use results of their evaluation to improve student learning* (Principals were not surveyed in 1998).

*M5.2* *Percentage of students and parents satisfied that school improves student access to technology in school* (Information on the ratio of students to modern classroom computers provides a more conclusive assessment of the progress made).

# Endnote: B
## Notes on Surveys

### The Advisory Group Surveys: 1998

The Advisory Group conducted the 1998 satisfaction surveys. Professional interviewers conducted the interviews through the Computer-Assisted Telephone Interviewing (CATI) system. Random samples of respondent groups were interviewed in February and March 1998. In total, 3,208 telephone surveys were conducted with the four groups of respondents.

The survey of Parents of Children with Severe Special Needs was conducted by telephone for the first time in 1998 (a mail survey was done in previous years). Telephone surveys generate a better response rate than mail surveys. This improves sample representativeness and the validity of the survey findings by reducing possible non-response bias sometimes present in mail surveys. As well a larger sample size was achieved (800) than for the mail surveys. The achieved sample size (responses received) for the 1998 mail survey was 347.

The sample size and the confidence intervals for each group in the 1998 satisfaction surveys are presented in the following table. Results are considered accurate within the confidence interval 19 times out of 20.

| Respondent Group | Sample | Confidence Interval |
|---|---|---|
| Parents | 806 | ±3.5% |
| High School Students | 802 | ±3.5% |
| Public | 800 | ±3.5% |
| Parents of Children with Severe Special Needs | 800 | ±3.5% |

### Special Education Mail Survey: 1998

Alberta Education repeated the mail survey used in previous years, so that results from the two survey methods (telephone and mail) could be compared. The top table on page 47 (facing page) compares results by the two methods. Results are not comparable for all questions, as some questions in the telephone survey were revised to generate better information.

The Special Education Branch sent out mail surveys to a random sample of parents of ECS to Grade 12 children with severe special needs in January 1998. Results were compiled by The Advisory Group in March 1998. The sample size and confidence interval for the mail surveys are presented in the following table. Results are considered accurate within the confidence interval 19 times out of 20.

| Respondent Group | Sample | Confidence Interval |
|---|---|---|
| Parents of ECS to Grade 12 children with severe special needs who are receiving services | 347 | ±5.0 |

## Comparison: 1998 Mail and Telephone Special Needs Surveys

| 1998 Mail Survey | Per cent Agreeing |
|---|---|
| **Overall** | |
| Overall, I am satisfied with the services my child receives. | 67% |
| **Parent Involvement** | |
| (Not asked in mail survey) | |
| **Accessibility** | |
| It was easy to obtain services for my child. | 51% |
| Services for my child were arranged quickly. | 54% |
| **Effectiveness** | |
| My child would not be able to go to school if services were not provided. | 64% |
| My child is benefiting from the services being provided. | 85% |
| | **Per cent Disagreeing** |
| **Efficiency** | |
| The person(s) providing services to my child spends too much time doing so. | 88% |
| My child needs more time with the person(s) providing services. | 36% |
| **Relevance** | |
| My child needs different services than are being provided. | 61% |
| | **Per cent Agreeing** |
| My child receives the right type of services. | 70% |

| 1998 Phone Survey | Per cent Satisfied |
|---|---|
| **Overall** | |
| Overall, how satisfied are you with the services your child is receiving in his/her school? | 79% |
| **Parent Involvement:** | |
| How satisfied are you with your involvement in the provision of services for your child? | 83% |
| | **Per cent Agreeing** |
| **Accessibility:** | |
| It was easy to access services for my child. | 52% |
| Services for my child were arranged quickly. | 62% |
| **Effectiveness** | |
| My child needs services to be able to attend school. | 90% |
| My child is benefiting from the services being provided. | 84% |
| **Efficiency** | |
| The people providing services spend the right amount of time with my child. | 69% |
| The people providing services to my child work well together. | 85% |
| **Relevance** | |
| The types of services my child receives are appropriate for my child. | 77% |

**Source:** Alberta Education, Special Education Branch: The Advisory Group Surveys - 1998

**Note:** Results of the mail and telephone surveys are not comparable for all questions, as some questions in the telephone survey were revised to generate better information.

### Special Education Mail Survey Results: 1995 to 1997

**Percentage of Parents Satisfied with the Services Provided for Their Children with Severe Special Needs (Mail Surveys: 1995–1997)**

| | 1995 | 1996 | 1997 |
|---|---|---|---|
| **Overall** | 84% | 75% | 79% |
| Accessibility | 58% | 50% | 49% |
| **Effectiveness** | 78% | 69% | 68%* |
| Efficiency | 58% | 49% | 50% |
| **Relevance** | 74% | 58% | 68% |

**Source:** Alberta Education. Special Education Mail Surveys 1995, 1996, 1997

**Notes:** *Significant difference (1995→1997); see technical note, below.

The 1998 mail survey results are presented in more detail (responses to each question) in the above table, "Comparison: 1998 Mail and Telephone Special Needs Surveys." Reported satisfaction rates are based only on the responses of parents whose children are actually receiving services, minus those who were unable to comment or did not answer each question.

### Technical Note: Significant Differences in Survey Results Over Time

In presenting survey results, significant differences are identified by comparing the base year (1995 in most cases) to the current year (1998). As all satisfaction measures in this report are based on samples of parents, students and the public, the results may differ from actual satisfaction by plus or minus 3.5 per cent. Repeated samples in a given year might generate slightly different satisfaction levels. A difference in satisfaction or agreement levels from 1995 to 1998 for a specific question is significant if it is larger than what could be expected due to sampling variation. Significance is reported at the .05 confidence level (i.e., we would obtain the same results with repeated samples 19 times out of 20). Two factors are relevant in establishing significant differences between responses to particular questions from 1995 to 1998:

- **Sample size:** in large samples (e.g., The Advisory Group surveys: samples of 800), smaller differences are sufficient to establish significance. It is more likely that the characteristics of a large sample approximate those of the entire population than a small sample. In small samples (e.g., Special Education surveys: sample of 347), larger differences are necessary to establish significance.
- **Population diversity:** where the population is highly uniform (e.g., if nearly all members agree or are satisfied), small differences are sufficient to establish significance. In more diverse populations (e.g., where half the population agrees and half disagrees), larger differences are necessary to establish significance.

Agresti and Finlay (*Statistical Methods for the Social Sciences*, 1988, 2nd Edition, pp 165-170) provide a detailed discussion of the statistical procedures used in this analysis.

# Endnote: C

## Notes on Selected Measures

### Display 1.3: High School Completion Rates of Youth Age 20 in 1991 and 24 in 1995, Canada and the Provinces

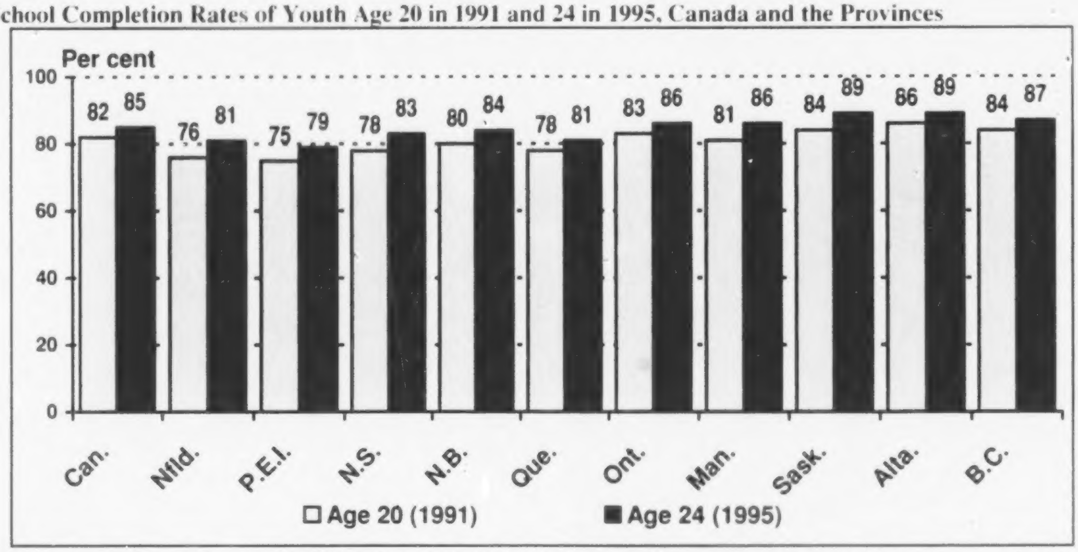
The Statistics Canada *School Leavers Survey* in 1991 asked a sample of Canadians age 20 if they had completed high school. Respondents from 1991 were asked this question again in 1995 (when they were age 24) in the *School Leavers Follow-up Survey*. The findings for Canada, Alberta and the other provinces are presented below.

In 1991, 86 per cent of Alberta 20 year-olds surveyed said they had completed high school. When 1991 respondents were surveyed again in 1995 (at age 24), the percentage saying they had completed high school had increased to 89 per cent. For all of Canada, 82 per cent of 20 year-olds in 1991, and 85 per cent of 24 year-olds in 1995 said they had completed high school. **About one in ten Canadian completers in 1995 had done so between the ages of 20 and 24. One in four Canadian 20 year-olds who were school leavers in 1991 had completed their high school studies by 1995.**

The following are some key differences between high school completion rates from *The School Leavers Survey* and Alberta Education's high school completion rate reported in Display 1.5.

1. Alberta Education's high school completion rate reflects only completions within six years of entering grade 9, and within the regular school system.
2. Former dropouts completing high school at a post-secondary institution are not included in Alberta Education's completion rate.
3. Many young adults gain entrance to post-secondary programs without a formal high school credential. Only those who do so directly from high school are counted in Alberta Education's completion rate. About 2,000 young Albertans enter post-secondary programs each year without a formal high school credential, but only about 800 do so directly from high school.
4. The Statistics Canada findings are based on self-reported information; some respondents may not have wished to identify themselves as not having completed high school.

**High School Completion Rates of Youth Age 20 in 1991 and 24 in 1995, Canada and the Provinces**



**Source:** Statistics Canada Cat. #81-585-XPE. *High School May Not Be Enough* (results from the 1991 *School Leavers Survey* and the 1995 *School Leavers Follow-up Survey*); May 1998

## Display 1.11: SAIP Results

The following table presents the provincial results on the 1997 School Achievement Indicators Program Mathematics Assessment. The confidence level represents the high- and low-end points between which the actual achievement level should fall 95 per cent of the time. In other words, results are statistically different only if confidence levels do not overlap.

**SAIP: Mathematics Content**

| Province | % of 13 year-olds at performance level 2 or above | Confidence Level | % of 16 year-olds at performance level 3 or above | Confidence Level |
|---|---|---|---|---|
| British Columbia | 56.9 | ±3.0 | 54.6 | ±3.2 |
| **Alberta** | **64.7** | **±3.0** | **61.4** | **±3.2** |
| Saskatchewan | 47.9 | ±3.2 | 50.0 | ±3.3 |
| Manitoba-E | 51.9 | ±3.3 | 53.4 | ±3.5 |
| Manitoba -F | 61.9 | ±3.2 | 61.2 | ±5.5 |
| Ontario-E | 50.0 | ±3.1 | 52.0 | ±3.2 |
| Ontario -F | 51.9 | ±3.0 | 49.2 | ±3.3 |
| Quebec-E | 65.3 | ±3.3 | 74.3 | ±3.2 |
| Quebec -F | 78.3 | ±2.6 | 81.0 | ±2.7 |
| New Brunswick-E | 54.6 | ±3.3 | 47.3 | ±3.5 |
| New Brunswick -F | 63.2 | ±3.0 | 63.4 | ±3.2 |
| Nova Scotia-E | 53.0 | ±3.3 | 57.3 | ±3.5 |
| Nova Scotia -F | 66.0 | -- | 76.1 | -- |
| Prince Edward Island | 53.6 | ±3.2 | 48.5 | ±3.6 |
| Newfoundland | 56.9 | ±3.3 | 43.0 | ±3.4 |
| North West Territories | 31.4 | ±4.2 | 37.8 | ±5.8 |
| Yukon | 65.4 | ±5.2 | 59.2 | ±7.7 |
| **Canada** | **59.4** | **±0.8** | **59.8** | **±0.9** |

**Source:** Council of Ministers of Education, Canada. (1997). *SAIP: Mathematics*. Pages 109-111
**Note:** "E" and "F" denote English and French samples from the provinces.

**SAIP: Mathematics Problem Solving**

| Province | % of 13 year-olds at performance level 2 or above | Confidence Level | % of 16 year-olds at performance level 3 or above | Confidence Level |
|---|---|---|---|---|
| British Columbia | 47.8 | ±3.1 | 31.2 | ±3.0 |
| **Alberta** | **57.8** | **±3.1** | **44.8** | **±3.3** |
| Saskatchewan | 51.2 | ±3.2 | 38.6 | ±3.3 |
| Manitoba-E | 45.2 | ±3.3 | 40.2 | ±3.5 |
| Manitoba -F | 52.1 | ±3.3 | 45.3 | ±5.5 |
| Ontario-E | 45.4 | ±3.1 | 33.0 | ±3.0 |
| Ontario -F | 43.0 | ±3.0 | 27.8 | ±3.0 |
| Quebec-E | 57.9 | ±3.4 | 46.5 | ±3.6 |
| Quebec -F | 66.8 | ±3.0 | 57.0 | ±3.4 |
| New Brunswick-E | 47.2 | ±3.3 | 33.6 | ±3.3 |
| New Brunswick -F | 53.2 | ±3.1 | 37.1 | ±3.2 |
| Nova Scotia-E | 46.0 | ±3.3 | 36.8 | ±3.5 |
| Nova Scotia -F | 48.1 | -- | 44.2 | -- |
| Prince Edward Island | 49.3 | ±3.2 | 27.5 | ±3.2 |
| Newfoundland | 43.6 | ±3.3 | 30.8 | ±3.2 |
| North West Territories | 27.5 | ±4.1 | 18.5 | ±4.8 |
| Yukon | 40.7 | ±5.2 | 30.8 | ±6.9 |
| **Canada** | **52.2** | **±0.9** | **39.8** | **±0.9** |

**Source:** Council of Ministers of Education, Canada. (1997). *SAIP: Mathematics*. Pages 112-114
**Note:** "E" and "F" denote English and French samples from the provinces.

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## Display 1.12: Student Performance in the Third International Mathematics and Science Study (Grades 12, 8 and 4)

The following tables outline how students from participating countries and provinces performed in the TIMSS. The countries and provinces are grouped according to how they performed relative to the Canadian results.

### Senior Secondary Student Performance in Science Literacy

| Results significantly higher than Canada | Scale Score | Results as good as Canada (53) | Scale Score | Results significantly lower than Canada | Scale Score |
|---|---|---|---|---|---|
| Sweden | 56 | Norway | 54 | France | 49 |
| Iceland | 55 | **Alberta** | **54** | Czech Republic | 49 |
| | | New Zealand | 53 | Russia | 48 |
| | | **Ontario** | **53** | United States | 48 |
| | | Australia | 53 | Italy | 48 |
| | | **British Columbia** | **52** | Hungary | 47 |
| | | Switzerland | 52 | Lithuania | 46 |
| | | Austria | 52 | Cyprus | 45 |
| | | **New Brunswick (E)** | **51** | | |
| | | | | | |
| Netherlands | 56 | Slovenia | 52 | Denmark | 51 |
| | | | | Germany | 50 |
| | | | | South Africa | 35 |

**Source:** Robitaille, D., Taylor, A., Orpwood, G., and Donn J. (1998). TIMSS-Canada Report. Volume 4: Senior Secondary. (Tables 4-2,4-3)

**Note:** The TIMSS scale score has an international average of 50 over all participating countries and a standard deviation of 10. Countries below the double line used unapproved sampling plans or failed to meet other sampling guidelines.

### Senior Secondary Student Performance in Mathematics Literacy

| Results significantly higher than Canada | Scale Score | Results as good as Canada (52) | Scale Score | Results significantly lower than Canada | Scale Score |
|---|---|---|---|---|---|
| Sweden | 55 | Norway | 53 | **New Brunswick (E)** | **49** |
| Switzerland | 54 | France | 52 | Hungary | 48 |
| Iceland | 53 | Australia | 52 | Italy | 48 |
| | | New Zealand | 52 | Russia | 47 |
| | | **Ontario** | **52** | Lithuania | 47 |
| | | Austria | 52 | Czech Republic | 47 |
| | | **Alberta** | **52** | United States | 46 |
| | | **British Columbia** | **51** | Cyprus | 45 |
| | | | | | |
| Netherlands | 56 | Slovenia | 51 | Germany | 50 |
| Denmark | 55 | | | South Africa | 36 |

**Source:** Robitaille, D., Taylor, A., Orpwood, G., and Donn J. (1998). TIMSS-Canada Report. Volume 4: Senior Secondary. (Tables 3-2, 3-3)

## Senior Secondary Student Performance in Physics

| Results significantly higher than Canada | Scale Score | Results as good as Canada (49) | Scale Score | Results significantly lower than Canada | Scale Score |
|---|---|---|---|---|---|
| Norway | 58 | **Alberta** | **50** | France | 47 |
| Sweden | 57 | Cyprus | 49 | Czech Republic | 45 |
| Russia | 53 | Switzerland | 49 | Austria | 44 |
| Germany | 52 | Latvia | 49 | United States | 42 |
| Australia | 52 | Greece | 49 | | |
| **British Columbia** | **51** | **Ontario** | **48** | | |
| Denmark | 53 | Slovenia | 52 | | |

**Source:** Robitaille, D., Taylor, A., Orpwood, G., and Donn J. (1998). TIMSS-Canada Report. Volume 4: Senior Secondary. (Tables 6-4, 6-5)

## Senior Secondary Student Performance in Advanced Mathematics

| Results significantly higher than Canada | Scale Score | Results as good as Canada (51) | Scale Score | Results significantly lower than Canada | Scale Score |
|---|---|---|---|---|---|
| France | 56 | **Ontario** | **53** | Italy | 47 |
| Russia | 54 | **Alberta** | **53** | **British Columbia** | **47** |
| Switzerland | 53 | Australia | 53 | Czech Republic | 47 |
| | | Cyprus | 52 | Germany | 47 |
| | | Lithuania | 52 | United States | 44 |
| | | Greece | 51 | Austria | 44 |
| | | Sweden | 51 | | |
| | | Denmark | 52 | Slovenia | 48 |

**Source:** Robitaille, D., Taylor, A., Orpwood, G., and Donn J. (1998). TIMSS-Canada Report. Volume 4: Senior Secondary. (Tables 5-4, 5-5)

**Note:** The TIMSS scale score has an international average of 50 over all participating countries and a standard deviation of 10. Countries below the double line used unapproved sampling plans or failed to meet other sampling guidelines.

## Grade 8 Student Performance in Science

| Results significantly higher than Canada | % Correct | Results as good as Canada | % Correct | Results significantly lower than Canada | % Correct |
|---|---|---|---|---|---|
| Singapore | 70 | **British Columbia** | **62** | **Ontario** | **56** |
| Korea | 66 | Hungary | 61 | Spain | 56 |
| Japan | 65 | Belgium (Flemish) | 60 | France | 54 |
| **Alberta** | **65** | Slovak Republic | 59 | Iceland | 52 |
| Czech Republic | 64 | Sweden | 59 | Latvia (LSS) | 50 |
| England | 61 | **Canada** | **59** | Portugal | 50 |
| | | **Newfoundland** | **59** | Lithuania | 49 |
| | | Ireland | 58 | Iran, Islamic Republic | 47 |
| | | United States | 58 | Cyprus | 47 |
| | | Russian Federation | 58 | | |
| | | New Zealand | 58 | | |
| | | Norway | 58 | | |
| | | Hong Kong | 58 | | |
| | | **New Brunswick (E)** | **57** | | |
| | | Switzerland | 56 | | |

| | | | | | |
|---|---|---|---|---|---|
| Netherlands | 62 | Australia | 60 | Greece | 52 |
| Bulgaria | 62 | Germany | 58 | Denmark | 51 |
| Slovenia | 62 | Thailand | 57 | Belgium (French) | 50 |
| Austria | 61 | Israel | 57 | Romania | 50 |
| | | Scotland | 55 | Kuwait | 43 |
| | | | | Colombia | 39 |
| | | | | South Africa | 27 |

## Grade 8 Student Performance in Mathematics

| Results significantly higher than Canada | % Correct | Results as good as Canada | % Correct | Results significantly lower than Canada | % Correct |
|---|---|---|---|---|---|
| Singapore | 79 | France | 61 | Sweden | 56 |
| Japan | 73 | **Alberta** | **61** | **New Brunswick (E)** | **54** |
| Korea | 72 | Russian Federation | 60 | **Ontario** | **54** |
| Hong Kong | 70 | **Canada** | **59** | New Zealand | 54 |
| Belgium (Flemish) | 66 | Ireland | 59 | Norway | 54 |
| Czech Republic | 66 | **Newfoundland** | **56** | England | 53 |
| **British Columbia** | **63** | | | United States | 53 |
| Slovak Republic | 62 | | | Latvia (LSS) | 51 |
| Switzerland | 62 | | | Spain | 51 |
| Hungary | 62 | | | Iceland | 50 |
| | | | | Lithuania | 48 |
| | | | | Cyprus | 48 |
| | | | | Portugal | 43 |
| | | | | Iran, Islamic Republic | 38 |

| | | | | | |
|---|---|---|---|---|---|
| Austria | 62 | Slovenia | 61 | Germany | 54 |
| | | Netherlands | 60 | Denmark | 52 |
| | | Bulgaria | 60 | Scotland | 52 |
| | | Belgium (French) | 59 | Greece | 49 |
| | | Australia | 58 | Romania | 49 |
| | | Thailand | 57 | Kuwait | 30 |
| | | Israel | 57 | Colombia | 29 |
| | | | | South Africa | 24 |

**Source:** Robitaille, D., Taylor, A. and Orpwood, G. (1996). *TIMSS-Canada Report. Volume 1: Grade 8.* (Tables 2-1, 2-2, 3-1, 3-2)
**Note:** Countries below the double line did not meet all sampling requirements.

## Grade 4 Student Performance in Science

| Results significantly higher than Canada | % Correct | Results as good as Canada | % Correct | Results significantly lower than Canada | % Correct |
|---|---|---|---|---|---|
| Korea | 74 | Czech Republic | **65** | Ireland | 61 |
| Japan | 70 | Singapore | 64 | Norway | 60 |
| **Alberta** | **68** | **Canada** | **64** | New Zealand | 60 |
| United States | **66** | **British Columbia** | **64** | Scotland | 60 |
| | | England | 63 | Iceland | 55 |
| | | **Newfoundland** | 62 | Greece | 54 |
| | | Hong Kong | 62 | Cyprus | 51 |
| | | **Ontario** | **62** | Portugal | 50 |
| | | **New Brunswick (E)** | **61** | Iran, Islamic Republic | 40 |
| Netherlands | 67 | Austria | 66 | Israel | 57 |
| Australia | 66 | Slovenia | 64 | Latvia (L) | 56 |
| | | Hungary | 62 | Thailand | 49 |
| | | | | Kuwait | 39 |

## Grade 4 Student Performance in Mathematics

| Results significantly higher than Canada | % Correct | Results as good as Canada | % Correct | Results significantly lower than Canada | % Correct |
|---|---|---|---|---|---|
| Korea | 76 | **Alberta** | **65** | England | 57 |
| Singapore | 76 | Ireland | 63 | Cyprus | 54 |
| Japan | 74 | United States | 63 | Norway | 53 |
| Hong Kong | 73 | **Canada** | **60** | New Zealand | 53 |
| Czech Republic | 66 | **British Columbia** | **59** | Greece | 51 |
| | | **Newfoundland** | **58** | Iceland | 50 |
| | | **New Brunswick (E)** | **58** | Portugal | 48 |
| | | Scotland | 58 | Iran, Islamic Republic | 38 |
| | | **Ontario** | **57** | | |
| Netherlands | 69 | Hungary | 64 | Thailand | 50 |
| Austria | 65 | Australia | 63 | Kuwait | 32 |
| Slovenia | 64 | Israel | 59 | | |
| | | Latvia (L) | 59 | | |

**Source:** Robitaille, D., Taylor, A. and Orpwood, G. (1997). *TIMSS-Canada Report. Volume 2: Grade 4.* (Tables 2-1, 2-2, 3-1, 3-2)
**Note:** Countries under the double line did not meet all sampling requirements.

### Display 3.1: The types of services that students with special needs may receive

- Personal Counselling
- Probation Supervision
- Specialized Feeding
- Native Liaison Worker
- Handicapped Children's Services
- Speech Language Therapy
- Emergency Medications/ Injections
- Psychiatry/Psychology
- Occupational Therapy
- Lifting and Transferring
- Physiotherapy
- Psychological Testing/ Assessment
- Toileting Assistance
- Management of Behaviour Problems
- Child Welfare
- Sign Language Interpreter
- Institutional Placement
- Audiology
- Regular Medications/ Injections
- Equipment or Supplies
- Other

### Display 5.1: Satisfaction with Schools Improving Computer Skills

Lowe, Graham S., Lowe, Harvey, and Bowlby, Jeff. (1997). *1996 Alberta High School Graduate Survey: Report of Research Findings.* School-Work Transitions Project. Report 97-1.

### Displays 5.2: Ratio of Students to Modern (ized) Computer

Computers purchased or upgraded before April 1, 1998 should be at or above the following configurations:

| Recommended Hardware Configuration | Minimum Hardware Configuration |
|---|---|
| Intel Pentium 100 or better<br>16 megabytes of RAM<br>CD-ROM | Windows 486/66<br>16 megabytes of RAM<br>CD-ROM |
| Power Macintosh<br>16 megabytes of RAM<br>CD-ROM | Macintosh 68040 processor<br>16 megabytes of RAM<br>CD-ROM |

Computers purchased or upgraded on or after April 1, 1998 should be at or above the following configurations:

| Recommended Hardware Configuration | Minimum Hardware Configuration |
|---|---|
| Intel Pentium 200 or better<br>16 megabytes of RAM<br>CD-ROM | Intel Pentium 100 or better<br>16 megabytes of RAM<br>CD-ROM |
| Power Macintosh 120 MHz or better<br>16 megabytes of RAM<br>CD-ROM | Power Macintosh 120 MHz or better<br>16 megabytes of RAM<br>CD-ROM |

### Displays 6.1, 6.5 and 8.2: Enrolment Figures

These three displays use the total number of full-time equivalent (FTE) students enrolled in public and separate school jurisdictions to estimate the expenditures per student. This count includes students who do not qualify for provincial funding (for example, students older than 18, foreign students or Treaty Indians). A headcount occurring September 30 of each year is used for students in grades 1 to 9; grades 10 to 12 students are estimated at one FTE student per 35 credits, and children in Early Childhood Services are counted at 0.5 FTEs.

| | 1992/93 | 1993/94 | 1994/95 | 1995/96 | 1996/97 | 1997/98 |
|---|---|---|---|---|---|---|
| Enrolment (FTE) of public and separate students (funded and non-funded) | 491,394 | 498,598 | 496,111 | 489,214 | 501,649 | 506,027 |

In addition to students in public and separate jurisdictions, there were 14,202 grade 1 to 12 funded students in private schools and 4,887 funded ECS children served by private ECS operators and private schools in 1996/1997. These private institutions spent approximately $123.3 million in 1996/1997. The provincial contribution to their budgets was $48.4 million, or 37.6% of their revenues.

1992/1993 and 1993/1994 enrolments are from the respective *Financial and Statistical Report of Alberta School Jurisdictions*; 1994/1995 enrolments are from Audited Financial Statements; 1995/1996, 1996/1997 and 1997/1998 enrolments are from Budget Report forms.

## Display 6.2: Average Annual Provincial Residential Equalized Mill Rates from 1993

The "invoice" for each municipality is calculated by multiplying the provincial property tax (mill) rate by that municipality's equalized assessment base.

***Invoice = Provincial Mill Rate x Municipality's Equalized Assessment Base***

The equalized assessment base is determined by a provincial Assessment Equalization Board that adjusts the value of the properties in a municipality to current market conditions.

## Display 6.6: Interprovincial Comparisons of Expenditures per Student on K-12 Education, 1993/1994 to 1997/1998

This measure is calculated by dividing each province's K-12 education expenditures by total enrolment (public, private, federal and foreign). Expenditures include public and private schools. Public includes (i) federal schools and schools for the blind and deaf; (ii) provincial and federal spending on K-12 education; (iii) K-12 education in federal penitentiaries and provincial youth correctional centres; and (iv) departmental administration.

| | 1993/94 (E) | 1994/95 (E) | 1995/96 (E) | 1996/97(E) | 1997/98(E) |
|---|---|---|---|---|---|
| Canada | 6,684 | 6,682 | 6,659 | 6,727 | 6,723 |
| Newfoundland | 5,247 | 5,401 | 5,335 | 5,560 | 5,018 |
| Prince Edward Island | 5,467 | 5,275 | 4,972 | 5,178 | 5,147 |
| Nova Scotia | 5,635 | 5,651 | 5,458 | 5,592 | 5,308 |
| New Brunswick | 5,842 | 5,945 | 5,976 | 6,125 | 6,018 |
| Quebec | 6,946 | 7,096 | 7,093 | 7,040 | 6,569 |
| Ontario | 7,050 | 6,853 | 6,778 | 6,793 | 7,140 |
| Manitoba | 6,472 | 6,623 | 6,785 | 6,723 | 6,858 |
| Saskatchewan | 5,399 | 5,538 | 5,714 | 5,861 | 5,722 |
| Alberta | 5,998 | 5,862 | 5,798 | 6,030 | 6,042 |
| British Columbia | 6,509 | 6,784 | 6,990 | 7,270 | 7,160 |

**Sources:** Statistics Canada #81-003 *Education Quarterly Review*(Quarterly), Vol. 2, No. 3, (1995); Vol. 3, No. 3 (1996); Vol. 4, No. 3 (1997)
**Note:** Estimates are represented by (E).

## Interprovincial Comparisons of per Capita Expenditures on K-12 Education, 1993/1994 to 1997/1998

This measure is calculated by dividing each province's K-12 education expenditures for the school year by its prior July 1 population (for example, 1997/1998 expenditures with July 1997 population). Expenditure data include public and private schools. Public includes (i) federal schools and schools for the blind and deaf; (ii) provincial and federal departments' spending on K-12 education; (iii) K-12 education in federal penitentiaries and provincial youth correctional centres; and (iv) departmental administration.

| | 1993/94 (E) | 1994/95 (E) | 1995/96 (E) | 1996/97 (E) | 1997/98 (E) |
|---|---|---|---|---|---|
| Canada | 1,230 | 1,230 | 1,227 | 1,222 | 1,243 |
| Newfoundland | 1,065 | 1,060 | 1,025 | 1,038 | 977 |
| Prince Edward Island | 1,005 | 962 | 908 | 956 | 975 |
| Nova Scotia | 1,029 | 1,015 | 972 | 987 | 947 |
| New Brunswick | 1,086 | 1,085 | 1,076 | 1,081 | 1,093 |
| Quebec | 1,094 | 1,115 | 1,110 | 1,093 | 1,043 |
| Ontario | 1,378 | 1,352 | 1,348 | 1,318 | 1,406 |
| Manitoba | 1,278 | 1,301 | 1,333 | 1,321 | 1,380 |
| Saskatchewan | 1,136 | 1,165 | 1,189 | 1,207 | 1,207 |
| Alberta | 1,206 | 1,175 | 1,155 | 1,214 | 1,228 |
| British Columbia | 1,135 | 1,179 | 1,214 | 1,239 | 1,231 |

**Sources:** Statistics Canada #81-003, 1997, *Education Quarterly Review*, Vol. 2, No. 3, (1995); Vol. 3, No. 3 (1996); Vol. 4, No. 3 (1997)
Statistics Canada #91-213, 1997, Annual *Demographic Statistics*, (Table 1.1, p. 62)

**Note:** Estimates are represented by (E).

## Display 6.7: Cost of New School Construction per Square Metre

| | 1992/93 | 1993/94 | 1994/95 | 1995/96 | 1996/97 | 1997/98 (E) |
|---|---|---|---|---|---|---|
| Elementary/Elementary-Junior High Schools | $1,140 | $1,169 | $1,159 | $877 | $885 | $884 |
| Junior High Schools | $1,192 | — | $1,071 | — | $921 | $798 |
| Junior/Senior High Schools | — | — | — | — | — | $923 |
| Senior High Schools | $1,105 | — | $1,234 | $1,051 | — | — |

**Note:** Estimates are represented by (E).

Four new elementary/elementary–junior high schools (at a cost of $884/m$^2$) and one new junior high school (at a cost of $798/m$^2$) were built in 1997/1998. No senior high schools were built.

Elementary/elementary–junior high schools are funded at elementary support prices. Building costs are from the Tender Analysis Form or the Final Cost Statement, where available.

# Financial Management Discussion and Analysis

This Financial Management Discussion and Analysis:
- looks at the factors that had an impact on the department's operational results and finances in 1997/1998,
- draws an outline of the department's financial picture, and
- provides an outlook of the challenges that may have an impact on education funding in the future.

This section should be read in conjunction with the Ministry Consolidated Financial Statements on pages 85 through 151 of this annual report.

## Factors affecting 1997/1998 operations and finances

- Significant economic growth in the province and positive in-migration contributed to the following events that had an impact on the Ministry of Education:
  - Growth in enrolments was 2 per cent compared to an anticipated increase of 1.2 per cent.
  - Education equalized mill rate for residential property assessment dropped from 7.12 mills in 1996 to 7.02 mills in 1997—a 1 per cent decrease.
- Growth in the number of severely disabled students was 23 per cent. (Refer to the Expenses section following for further details.)
- One-time additional funding of $100 million for school facilities upgrading and construction.
- A pay-down of about $70.45 million in debenture principal. (Refer to the Expenses section following for further details.)

## Financial overview

**Summary:**
Consolidated revenues in 1997/1998 were $1.24 billion, an increase of $33.05 million, or 2.75 per cent over 1996/1997.

Consolidated expenses were $3.004 billion, an increase of $290.9 million, or 11 per cent over the previous year.

The net result for 1997/1998 is a consolidated loss of $14.7 million, compared to a $17.5 million surplus in 1996/1997. This loss is due primarily to the use of previous years' surpluses within the Alberta School Foundation Fund (ASFF) to meet higher than expected costs caused by enrolment increases.

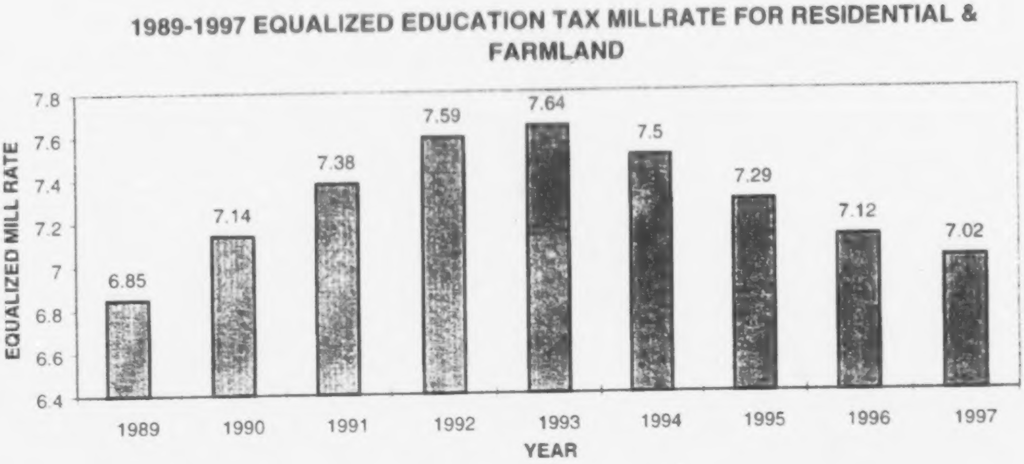
**Revenues:**
Revenues increased by $33.05 million, or 2.75 per cent, over the previous year.

Highlights:
- School property taxes paid into the ASFF increased by $18.8 million, or 1.6 per cent, over the previous year. This represents a $42.0 million increase over the budget and was a result of:
  - the amalgamation and regionalization of several small Roman Catholic school boards, and
  - real-growth (new properties) in property assessment.

  The mid-year restructuring did not allow the newly-formed boards to opt out of the ASFF. Consequently, their property taxes flowed into the ASFF rather than directly to the school boards. However, the new regional boards did not receive any less revenue.

The budget anticipated the drop in school property tax revenue because of the government's decision in 1995 to phase-out the school tax levy on the assessed value of machinery and equipment (M&E). The budget also anticipated that, because of Alberta's strong economic showing, revenue from property taxes would increase despite a reduction in the education property tax mill rate.

The provincial equalized education property tax rate on residential property decreased from 7.12 mills in 1996 to 7.02 mills in 1997. This marks the fourth consecutive year of equalized mill rate reductions since 1994 as shown below:

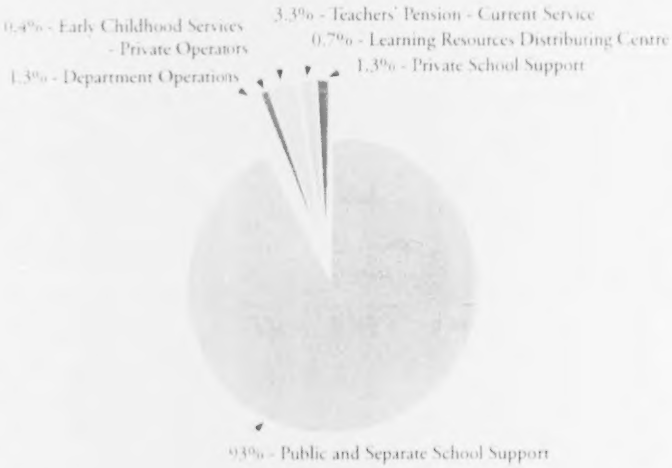

1989-1997 EQUALIZED EDUCATION TAX MILLRATE FOR RESIDENTIAL & FARMLAND

**Expenses:**
Expenses increased by $290.9 million over 1996/1997 and by $184.5 million over the 1997/1998 budget. This increase is attributable mainly to:

- higher than expected enrolments,
- increased number of courses being completed by senior high school students,
- increased number of students identified with severe disabilities, and
- increased expenses for school facilities infrastructure.

Ministry total spending is illustrated in the following chart:

Consolidated Ministry Spending - 1997/1998



**Highlights:**

Department of Education and the ASFF – Expenses under these two entities are considered together, because the overwhelming majority of expenses in both entities support student education:

- 97.6 per cent of department spending funds education in public and private schools, and
- 100 per cent of ASFF spending supports the education of students in public schools.

Funding from both entities is combined and allocated to school authorities in blocks.

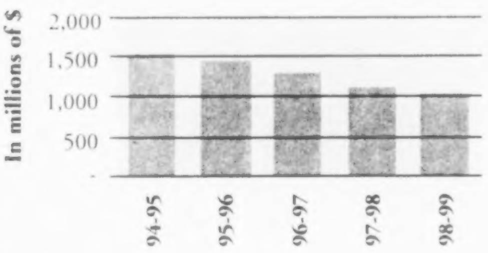
- Expenses under the Basic Instruction Grant increased by $57 million over last year due primarily to increased enrolments. The Basic Instruction Grant is based on full-time equivalent students in grades 1 to 12 and provides for basic educational programs and services including:
  - core programs in language arts, mathematics, science, social studies, physical education, health, and career and life management;
  - optional programs such as second languages, Career and Technology Studies, Integrated Occupational Programs, fine arts and locally developed courses;
  - special education programs for students with mild and moderate disabilities and those who are gifted and talented;
  - English as a Second Language programs and library, counselling and testing services.

- Expenses also increased by $15.6 million, or 29 per cent, as a result of an increase in the number of severely disabled students. This increase of comes from the diligence of school boards in identifying these students. Most of the increase is in the severe behavioural/emotional category. Supplementary funding and redirecting spending from department operations to school boards met the increase in spending.

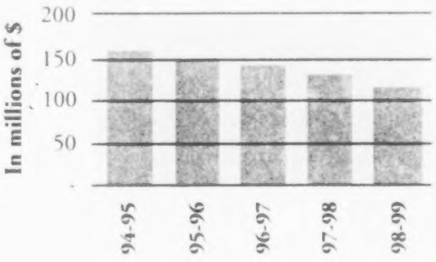
- Department spending on school facilities infrastructure increased during the year by a one-time expenditure of $100 million over budget for school capital. This funding recognized the need to maintain and upgrade aging facilities to meet current program requirements. This was on top of the $122 million budgeted for school facilities.

- In 1997/1998, the department accelerated the pay down of its long-term liability related to school debentures by applying an additional $70.45 million against the outstanding principal. This will reduce 1998/1999 interest costs by an estimated $8.5 million. The declining debenture principal and interest costs are shown below:

**Year-end Debenture Principal**



**Annual Interest Costs**



Net Contribution from General Revenues – Property tax revenues account for about 40 per cent of education spending. The other 60 per cent, including department operations, comes from Alberta's general revenues. In 1997/1998, the Net Contribution from General Revenues increased by $225.1 million, or 14.7 per cent, to met the needs already identified: increased enrolments, the one-time $100 million grant for school facilities upgrading and construction, and the continued phase-out of the school tax levy on assessed values of machinery and equipment (M&E).

## OUTLOOK

**Key Issues for the Future:**
School authorities and the public continue to assert that education in Alberta is under-funded. Funding for 1998/1999 has increased by $221 million. The ministry will continue to monitor school authority funding.

For 1998/1999, a 12-point plan, *First things first … our children*, addressed the areas of highest educational need, especially in the early grades. This plan includes funding increases for: special needs, enrolment increases, the Early Literacy Program, the Teacher Aide Program, expanded access to English as a Second Language programs and increased rates for the Basic Instruction Grant and Transportation Grants.

The Alberta economy continues to grow, attracting workers from other parts of Canada. In-migration is the major contributor to increased student enrolment, creating a need for more teachers and increased school facility and other infrastructure resources. The following table highlights the net migration to Alberta for certain age groups for the year ended June 30, 1997:

**Interprovincial Migration - 1996-1997**

| Age Group | **AB** | B.C. | Man. | N.W.T. | NFLD. | N.B. | N.S. | ON | P.E.I. | Queb. | Sask. | Yukon |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0 - 4 | **1,297** | 837 | (114) | (49) | (451) | (16) | 14 | (884) | 35 | (1,105) | 508 | (72) |
| 5 - 9 | **1,205** | 523 | (181) | (19) | (410) | 4 | 90 | (263) | (4) | (1,226) | 354 | (73) |
| 10 - 14 | **1,506** | 453 | (127) | (130) | (452) | (123) | (42) | 77 | (50) | (1,104) | (63) | 1 |
| 15 - 19 | **3,119** | 1,068 | (328) | 30 | (1,912) | (573) | (196) | 65 | (6) | (577) | (717) | 27 |
| Total | **7,181** | 2,881 | (750) | (168) | (3,225) | (708) | (134) | (1,005) | (25) | (4,012) | 82 | (117) |

Source: Statistics Canada - Annual Demographic Statistics, 1997

Schools are beginning to expand their use of technology. Thirty-eight per cent of school jurisdictions identified technology as a significant issue in their three-year education plans for 1997/1998 to 1999/2000. School authorities may request additional financial support to keep current with technological changes and improvements. Significant funds are required to address bandwidth equity needs to reduce the growing disparity in electronic access between rural and urban areas. Teachers' professional development is another critical area in the next stage of implementing the technology learner outcomes. There also is a need for ongoing funding for software licensing, technical support and continuing operational costs.

The School Facilities Task Force identified a backlog of essential maintenance and modernization requirements estimated at $450 million. Alberta Education needs to continue to work with school boards and government to develop a plan that addresses this backlog.

The Private School Funding Task Force report presented 26 recommendations, all of which the Alberta government accepted in principle. This includes the recommendation that private schools should receive 60 per cent of the basic instruction grant rate that is provided to public school boards.

Government's implementation of the Integrated Management Information System (IMAGIS) will continue to have an impact the ministry's operations. Challenges include significant investment in employee training, changes to business processes and commitment of resources to the cross-government implementation and maintenance team.

Opportunities include improved access to information for users, and potential efficiencies from using a single, integrated financial system.

Effective March 31, 1999, the Education Revolving Fund, operating as the Learning Resources Distributing Centre, will be divested to a not-for-profit organization. At the time of this annual report, the ministry is reviewing proposals from three organizations. The divestiture is part of *Meeting the Challenge V*, government's three-year plan for education for 1998/1999 to 2000/2001.

As of February 1998, 44 agreements covering 76 per cent of Alberta's teachers and 68 per cent of school boards were in place for the 1997/1998 school year. Negotiated increases to the end of the 1997/1998 school year raised teacher salaries an average of 6 per cent since the reductions of 1994/1995. Salary reductions in 1994/1995 averaged 4.5 per cent across the province. Now that most teachers have recovered, and in many cases surpassed, the reductions in their salaries, they are demanding further wage increases. This continuing issue has a direct impact on school board flexibility to meet other educational costs.

**Risks and Uncertainties:**
The ministry will continue to face requests from school authorities for additional funding.

Funding for school authorities is provided from two sources: property taxes and provincial general revenues. There is increased competition among municipalities and schools for monies from property taxes. Shifting property tax access from educational to municipal needs increases education's reliance on the province's general revenues.

Under these circumstances, funding to school authorities will be more susceptible to the fluctuations in revenue sources that feed the General Revenue Fund. However, education is a top priority of government and, as a result, appropriate financial resources have been provided to the education system.

# Ministry of Education

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Financial Statements

March 31, 1998

# MINISTRY OF EDUCATION

# FINANCIAL STATEMENTS

# MARCH 31, 1998

Auditor's Report

Consolidated Statement of Revenues and Expenses

Consolidated Statement of Assets, Liabilities and Net Assets

Consolidated Statement of Changes in Financial Position

Notes to the Financial Statements

Schedule 1 - Revenues

Schedule 2 - Dedicated Revenue Initiatives

Schedule 3 - Budget

Schedule 4 - Expenses Detailed by Object

Schedule 5 - Purchases of Capital Assets

AUDITOR
GENERAL
*Alberta*

# AUDITOR'S REPORT

To the Members of the Legislative Assembly

I have audited the statement of assets, liabilities, and net assets of the Ministry of Education as at March 31, 1998 and the statements of revenues and expenses and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Ministry. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Ministry of Education is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 3. These accounting policies have been established by Alberta Treasury and are consistent across ministries. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

## Reporting entity

Generally accepted accounting principles require the consolidation of organizations that together constitute a single economic unit. In the public sector, consolidated financial statements should aggregate the financial statements of organizations comprising a reporting entity. A reporting entity is defined as comprising the organizations that are accountable for the administration of their financial affairs and resources to a minister, and are owned or controlled by the government. In my view, all of the organizations referred to in Note 3(a) should be included in these consolidated financial statements. Education is the responsibility of the government, although the government does not necessarily exercise direct control over schools. However, the Ministry has not consolidated school boards, although they are primarily dependent on government support for their continued existence. The effects on the financial statements of consolidating school boards are known to be material.

### Pension obligations

Obligations to pension plans for current and former employees of the Ministry have not been recognized as a liability in the accompanying statement of assets, liabilities, and net assets, and consequently, the annual change in the liability has not been recognized in the statement of revenues and expenses. In my view, on a basis of allocation similar to that used for Provincial agencies, an amount of approximately $2.5 million due to pension plans at March 31, 1998, in the Ministry's capacity as employer, and which is reflected in the financial statements of the Department of Treasury, should be recognized as a liability in these financial statements. The effect of not recognizing the annual change in the liability is to overstate the Ministry's expenses for the year ended March 31, 1998, by $2.3 million.

The Province's obligation to the Teachers' Pension Plan at March 31, 1998 is $3,966 million. In my view, this amount is a liability of the Ministry of Education and should, therefore, be recognized in these financial statements. This liability is currently disclosed by the Department of Treasury. The effect of this understatement of liabilities is to understate expenses for the year ended March 31, 1998 by $301 million.

### Employee entitlements and benefits

Unfunded accrued long-term disability benefits have not been recognized as a liability in the accompanying statement of assets, liabilities, and net assets and related expenses have not been recognized in the statement of revenues and expenses. During the year ended March 31, 1998, the liability for the benefits for all departments, which was recorded in the financial statements of the Department of Treasury, was fully funded. However, unfunded benefits for all departments that were recorded in the financial statements of the two Long-term Disability Benefit Funds have not been allocated. In my view, the Ministry's liabilities at March 31, 1998 are understated by approximately $0.1 million and expenses for the year ended March 31, 1998 are understated by approximately $0.3 million.

### Excluded direct costs

Accommodation costs and certain other administration costs incurred in the operation of the Ministry have not been included as expenses. These costs, estimated at $5.6 million for accommodation only, are recorded by the ministries that paid the expenses on behalf of the Ministry of Education.

AUDITOR
GENERAL
*Alberta*

In my opinion, because of the effects of the matters discussed in the preceding section, these financial statements do not present fairly the financial position of the Ministry as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 22, 1998

AUDITOR
GENERAL
*Alberta*

## MINISTRY OF EDUCATION
## Consolidated Statement of Revenues and Expenses

For the year ended March 31, 1998

| | (in thousands) | | |
|---|---|---|---|
| | 1998 | | 1997 |
| | Budget (Schedule 3) | Actual | Actual |
| **Revenue:** (Schedule 1) | | | |
| School property taxes | $ 1,133,454 | $ 1,175,908 | $ 1,157,102 |
| Fees, permits and licenses | 1,301 | 1,866 | 1,483 |
| Transfers from Government of Canada | 4 | - | 5 |
| Investment income | 1,000 | 2,728 | 3,416 |
| Deferred revenue - recognized | 36,000 | 36,000 | 19,201 |
| Other | 17,716 | 18,820 | 21,062 |
| | 1,189,475 | 1,235,322 | 1,202,269 |
| **Expense:** (Schedule 4) | | | |
| Voted: | | | |
| Department of Education | 1,626,998 | 1,751,767 | 1,536,995 |
| Statutory: | | | |
| Education Revolving Fund | 22,177 | 21,707 | 23,157 |
| Alberta School Foundation Fund | 1,170,450 | 1,231,069 | 1,162,941 |
| | 2,819,625 | 3,004,543 | 2,723,093 |
| Valuation adjustments | - | (459) | (9,938) |
| Loss and write down of assets | - | 13 | 28 |
| | 2,819,625 | 3,004,097 | 2,713,183 |
| Net operating results from continuing operations | (1,630,150) | (1,768,775) | (1,510,914) |
| Net operating results from discontinued operations (Note 5) | (2,496) | (2,376) | (2,936) |
| Net contribution from general revenues (Note 10) | 1,632,630 | 1,756,470 | 1,531,370 |
| Net income (loss) | $ (16) | $ (14,681) | $ 17,520 |

The accompanying notes and schedules are part of these financial statements.

# MINISTRY OF EDUCATION
## Consolidated Statement of Assets, Liabilities and Net Assets

As at March 31, 1998

| | (in thousands) | |
|---|---|---|
| | 1998 | 1997 |
| **Assets** | | |
| Cash (Note 6) | $ 108,998 | $ 71,239 |
| Accounts receivable (Note 7) | 5,414 | 11,102 |
| Inventory held for resale | 6,676 | 7,142 |
| Prepaid expenses | 190 | 188 |
| Advances (Note 8) | 30 | 36 |
| Due from general revenues | 1,118,349 | 1,297,245 |
| Capital assets (Note 9) | 2,381 | 2,159 |
| | $ 1,242,038 | $ 1,389,111 |
| **Liabilities and Net Assets** | | |
| Accounts payable and accrued liabilities | $ 97,388 | $ 10,089 |
| Unearned revenue | 2,694 | 36,204 |
| Long-term obligation (Note 11) | 1,110,037 | 1,297,895 |
| Allowance for assessment adjustments and appeals (Note 12) | 15,022 | 13,345 |
| Net assets (Note 18) | 16,897 | 31,578 |
| | $ 1,242,038 | $ 1,389,111 |
| Net assets, beginning of year | $ 31,578 | $ 14,058 |
| Net income (loss) | (14,681) | 17,520 |
| Net assets, end of year | $ 16,897 | $ 31,578 |

The accompanying notes and schedules are part of these financial statements.

## MINISTRY OF EDUCATION
## Consolidated Statement of Changes in Financial Position

For the year ended March 31, 1998

| | (In thousands) | |
|---|---|---|
| | 1998 | 1997 |
| **Operating transactions:** | | |
| Net operating results from continuing operations | $ (1,768,775) | $ (1,510,914) |
| Non cash items included in net operating results | | |
| Amortization | 1,201 | 1,230 |
| Valuation adjustments | (459) | (9,938) |
| Loss and write down of assets | 13 | 28 |
| | (1,768,020) | (1,519,594) |
| Decrease in accounts receivable | 5,623 | 251,163 |
| Decrease in inventory | 466 | 1,066 |
| Increase in prepaid expenses | (2) | (59) |
| Decrease (increase) in advances | 6 | (4) |
| Decrease (increase) in due from general revenues | 178,896 | (91,872) |
| Increase (decrease) in accounts payable and accrued liabilities | 86,801 | (6,128) |
| Decrease in unearned revenues | (33,510) | (19,191) |
| Decrease in long-term obligation | (186,836) | (110,620) |
| Increase in allowance for assessment adjustments and appeals | 1,677 | 5,654 |
| Cash used for operating transactions of continuing operations | (1,714,899) | (1,489,585) |
| Cash used for operating transactions of discontinued operations | (2,376) | (2,936) |
| Net contribution from general revenues | 1,756,470 | 1,531,370 |
| Cash provided by operating transactions | 39,195 | 38,849 |
| **Investing transactions:** | | |
| Purchase of capital assets | (1,436) | (982) |
| Cash used for investing transactions | (1,436) | (982) |
| Net cash provided by operating and investing transactions | 37,759 | 37,867 |
| Cash at beginning of year | 71,239 | 33,372 |
| Cash at end of year | 108,998 | 71,239 |
| Less: restricted amounts (Alberta School Foundation Fund) | (108,942) | (71,214) |
| | $ 56 | $ 25 |
| Cash, represented by: | | |
| Department of Education | $ 41 | $ 10 |
| Education Revolving Fund | 15 | 15 |
| | $ 56 | $ 25 |

The accompanying notes and schedules are part of these consolidated financial statements

BEST COPY AVAILABLE

# MINISTRY OF EDUCATION
# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

## Note 1 Authority

The Minister of Education has been designated as responsible for various Acts by the Government Organization Act and its regulations. To fulfill these responsibilities, the Minister administers the organizations listed below. The authority under which each organization operates is also listed. Together, these organizations form the Ministry of Education.

| Organization | Authority |
|---|---|
| Department of Education | Government Organization Act |
| Education Revolving Fund | Financial Administration Act |
| Alberta School Foundation Fund | School Act |

## Note 2 Purpose

The Ministry of Education carries out the provincial government's constitutional responsibility for education under the direction of the Minister. The Department has four core functions: To set and communicate high standards, focusing on what students need to learn; to assess and report to government and the public on student achievement and the performance and cost of the education system; to provide funding to school authorities on a fair and equitable basis and control the cost of education; and to develop and implement legislation policies and long-range plans for the education system. The Ministry provides the education systems and the public with educational materials on a non-profit basis. In addition, the Ministry makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council in order to provide funding to school boards.

## Note 3 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all ministries. The recommendations of the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting and Auditing Board where it is considered appropriate.

### (a) Reporting Entity

The reporting entity is the Ministry of Education for which the Minister of Education is accountable. These consolidated financial statements include the activities of the Department, the Education Revolving Fund and the Alberta School Foundation Fund. The activities of school boards are only reflected in these statements to the extent of funding from the department to cover the operations of the entities.

Note 3 - continued

**(b) Basis of Consolidation**

The accounts of the Department of Education, Education Revolving Fund and the Alberta School Foundation Fund are consolidated after adjusting them to a basis consistent with the accounting policies described below in ( c ). Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between entities within the Ministry have been eliminated.

**(c) Basis of Financial Reporting**

**Revenues**

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue. Revenue collected by the Alberta School Foundation Fund is restricted by the School Act for funding of school boards only.

**Expenses**

Expenses represent the costs of resources consumed during the year on the Ministry operations. Expenses include amortization of capital assets.

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year and additional employer contributions for employees' service relating to prior years.

Certain expenses, primarily for office space, legal advice and banking services, incurred on behalf of the Ministry by other Ministries are not reflected in the Statement of Revenues and Expenses.

**Valuation Adjustments**

Valuation adjustments include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to guarantees, indemnities, and deficits of provincial agencies within the Ministry.

**Assets**

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Inventory is valued at the lower of costs, determined on a weighted average cost basis, and estimated net realizable value.

Capital assets of the Ministry are recorded at historical cost and amortized on a straight line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other capital assets is $15. Assets acquired by right are not included. In addition, donated capital assets are recorded at nil cost.

## Note 3 - continued

### Liabilities

Liabilities include all financial claims payable by the Ministry at fiscal year end except long term disability benefits and certain pension costs, which are reflected in the financial statements of Treasury Department on behalf of all ministries.

Due from general revenues is the difference at fiscal year end between the value of assets and liabilities of the Department of Education and also includes advances made from general revenues to the Education Revolving Fund and the Alberta School Foundation Fund.

### (d) Change in Accounting Policy

In prior years, valuation adjustments were reported in the financial statements of Treasury on behalf of the Ministry. During the year, the Ministry changed its accounting policy to report certain valuation adjustments in the Statement of Revenues and Expenses. This change, which has been applied retroactively, has the effect of increasing net operating results from continuing operations by $459 (1997 - $9,938) and decreasing net contributions from general revenues by the same amount.

As part of this change, the Ministry records liabilities associated with vacation entitlements. This change, which has been applied retroactively, has the effect of increasing accounts payable and accrued liabilities by $333 (1997 - decrease of $2,115) and decreasing due from general revenues by $333 (1997 - increase of $2,115).

## Note 4 Opted Out Separate School Boards

Opted out separate school boards, which have passed a resolution pursuant to section 157(2) of the School Act have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts are not reflected in these financial statements. However, these financial statements include payments of $181,124 (1997 $128,015) to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

**Note 5 Discontinued Operations**

**(a) Alberta Distance Learning Centre**

On January 30, 1997, management adopted a plan to discontinue the delivery of services of the Alberta Distance Learning Centre. These operations ceased on June 1, 1997. Effective June 2, 1997, Pembina Hills Regional School Division commenced delivery of these services.

The assets used for these operations, all of which were non-capital, have been transferred to Pembina Hills for use in the operation of the Centre.

At March 31, 1998, a provision for expected future losses on the discontinuance of the Alberta Distance Learning Centre was established in the amount of $166. This provision is an estimate of future reimbursements to Pembina Hills Regional School Division for refunds they have made to students of course material deposits which were received by the Department before the divestiture date. Revenues and expenses of the Alberta Distance Learning Centre were as follows:

| | 1998 | 1997 |
|---|---|---|
| Revenues | $ (165) | $ (1,832) |
| Expenses | 2,541 | 4,768 |
| Net expense | $ 2,376 | $ 2,936 |

**(b) Education Revolving Fund**

On January 22, 1998, management adopted a formal plan to discontinue the operations of the Education Revolving Fund. This decision supports the strategies of Goal 8 in the 1998-99 to 2000-01 Ministry Business Plan. Operations will cease on March 31, 1999 at which time the services will be delivered by a not-for-profit organization. The Department is currently reviewing proposals from three organizations.

The disposition of the assets used for these operations will be determined through negotiations with the new service provider. Therefore, future losses, if any, associated with the discontinued operations are not determinable at March 31, 1998.

For the reporting period, revenues and expenses related to the Education Revolving Fund are included in continuing operations since a full fiscal year of operations remains. For the period before and after the date the decision was made to discontinue operations, revenues and expenses were as follows:

| | April 1, 1997 to January 22, 1998 | January 23, 1998 to March 31, 1998 | 1998 | 1997 |
|---|---|---|---|---|
| Sales revenue | $ 19,510 | $ 2,674 | $ 22,184 | $ 22,843 |
| Grant revenue | 906 | 124 | 1,030 | 921 |
| Sundry revenue | 219 | 44 | 263 | 124 |
| Expenses | (19,291) | (2,435) | (21,726) | (23,194) |
| Net operating results | $ 1,344 | $ 407 | $ 1,751 | $ 694 |

**Note 6** **Cash**

Cash consists of deposits primarily in the Consolidated Cash Investment Trust Fund of the Province of Alberta. The Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the daily cash balance at the average rate of earnings of the Trust Fund which varies depending on prevailing market interest rates.

**Note 7** **Accounts Receivable**

| | 1998 | | | 1997 |
|---|---|---|---|---|
| | Gross Amount | Allowance For Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Accounts receivable | $ 1,462 | $ - | $ 1,462 | $ 1,874 |
| Advance authority - payments under agreement | 309 | - | 309 | 500 |
| Requisitions receivable | 2,662 | - | 2,662 | 7,562 |
| Interest receivable | 876 | - | 876 | 732 |
| Dedicated revenue | 113 | 45 | 68 | 317 |
| Refunds from suppliers | 37 | - | 37 | 117 |
| | $ 5,459 | $ 45 | $ 5,414 | $ 11,102 |

Accounts receivable are unsecured with 95 percent being non-interest bearing. Requisitions receivable from municipalities for property taxes are unsecured and are subject to interest charges equal to the Bank of Canada rate in effect at the time the requisition is due plus 5 per cent. Interest receivable relates to requisitions not received by the due date.

# MINISTRY OF EDUCATION
# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

## Note 8 Advances

Travel advances are made to ministry employees and contractors for ministry business purposes.

| | 1998 | | | 1997 |
|---|---|---|---|---|
| | Gross Amount | Allowance for doubtful accounts | Net Realizable Value | Net realizable value |
| Travel Advances | $ 30 | $ - | $ 30 | $ 36 |
| | $ 30 | $ - | $ 30 | $ 36 |

## Note 9 Capital Assets

| | | 1998 | | | 1997 |
|---|---|---|---|---|---|
| | Estimated Useful Life | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| Equipment | 3 - 10 years | $ 1,289 | $ 1,123 | $ 166 | $ 212 |
| Computer hardware and software | 5 years | 11,983 | 9,768 | 2,215 | 1,947 |
| | | $ 13,272 | $ 10,891 | $ 2,381 | $ 2,159 |

## Note 10 Net Contribution from General Revenues

Since revenues generated by the Department of Education are less than the expenses of the Department, additional funding is provided from General Revenues of the Province. Net contributions to the Department from General Revenues together with the revenues reported by the Department provide the total funding for the Department's expenses. For the Department of Education, valuation adjustments are fully funded by contributions from general revenues. Net contributions are not provided to the other entities in the Ministry.

Net contribution from general revenues is calculated as follows:

| **The lesser of:** | 1998 | 1997 |
|---|---|---|
| authorized voted expenses | $ 1,759,821 | $ 1,548,874 |
| **and** | | |
| actual voted expenses | $ 1,759,647 | $ 1,547,121 |
| actual revenues | (2,712) | (5,804) |
| valuation adjustments | (465) | (9,947) |
| gain/loss on disposal of capital assets | - | - |
| | $ 1,756,470 | $ 1,531,370 |
| **Net Contribution from general revenues represented by:** | | |
| Net Operating Results from Continuing Operations - Department only | 1,754,094 | 1,528,434 |
| Net Operating Results from Discontinued Operations - Department only | 2,376 | 2,936 |
| **Net Contribution from General Revenues** | $ 1,756,470 | $ 1,531,370 |

# MINISTRY OF EDUCATION
# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

## Note 11 Long-Term Obligation

The long-term obligation at March 31, 1998 relates to future funding to school boards to enable them to repay debentures issued to the Alberta Municipal Financing Corporation (AMFC). The debentures were issued in order to finance school board acquisition of school facilities. Because a direct relationship was established between funding provided by the Ministry and the repayment of the debentures to the AMFC, a liability has been recorded in the Ministry's financial statements. The school facilities have not been recorded as assets on the Ministry's financial statements because management believes that they do not control access to the benefits provided by these facilities.

| | 1998 | 1997 |
|---|---|---|
| Debenture principal outstanding, beginning of year | $ 1,297,895 | $ 1,418,140 |
| New debentures issued to AMFC | 1,716 | 1,930 |
| Principal retired by Department | (186,835) | (119,418) |
| Principal retired by school boards | (2,739) | (2,757) |
| Debenture principal outstanding, end of year | $ 1,110,037 | $ 1,297,895 |

## Note 12 Allowance for Assessment Adjustments and Appeals

Requisitions to municipalities are net of a provision for adjustments to equalized assessments for the current and prior taxation years resulting from property assessment appeals and adjustments. The allowance is adjusted for supplementary assessment revenue earned as a result of new properties becoming taxable in the current taxation year and property assessment appraisals and adjustments. In accordance with section 158 of the School Act, supplementary assessments and adjustments to equalized assessments will be used to lower the total requisition in the subsequent year.

The allowance for assessment adjustments and appeals as of March 31, 1998 is comprised of:

| | (in thousands) | |
|---|---|---|
| | 1998 | 1997 |
| Opening balance | $ 13,345 | $ 7,691 |
| Provision for adjustments | 9,935 | 9,024 |
| Current year assessment adjustments and appeals | (1,564) | 6,080 |
| Prior year assessment adjustments and appeals | (8,582) | (8,648) |
| Supplementary assessments | 3,896 | 2,008 |
| Prior year supplementary assessments taken to revenue | (2,008) | (2,810) |
| Closing balance | $ 15,022 | $ 13,345 |

# MINISTRY OF EDUCATION
# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

## Note 13 Contingencies

At March 31, 1998, the Ministry was named as defendant in a legal action. The total claim specified in the action amounts to approximately $110 (1997 - $0). The resulting loss, if any, from this claim cannot be determined.

Transfer of Pension Entitlements

The Department may be required to pay the cost of transfers of pension entitlements for former non-teaching staff members of the Alberta School for the Deaf, who are now employees of the Edmonton Public School Board. The Ministry's maximum liability may be as much as $250 (1997 - $250) subject to conclusion of negotiations to have the employees grandfathered in the Public Service Pension Plan.

## Note 14 Related Party Transactions

The Ministry paid $1,946 (1997 $1,233) to various other Government of Alberta departments, agencies or funds for supplies and/or services during the fiscal year. In addition, the Ministry paid Payments Systems Corporation (PSC), a joint venture partially owned by the Province of Alberta, $92 (1997 $131) for computer processing. Accommodation costs were provided to the Ministry by other government organizations at an estimated cost of $5,570 (1997 - $5,096). Legal, telecommunications, personnel and certain financial costs were provided to the Ministry by other government organizations at no cost. These costs are not determinable for the reporting period.

Other accrued liabilities relating to future funding to school boards to enable them to repay debentures issued to AMFC are $1,110,037 at March 31, 1998 (1997 - $1,297,895).

School boards received contributions from the Ministry under programs to cover their operations in the amount of $2,945,925 (1997 - $2,664,725).

## Note 15 Trust Funds Under Administration

The Ministry administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Ministry's consolidated statements.

As at March 31, trust funds under administration were as follows:

| Net Assets: | 1998 | 1997 |
|---|---|---|
| Teachers' Pension Plan Funds | $ 1,447,000 | $ 1,337,000 |
| Federal French Language Program Trust Fund | 4,003 | 3,195 |
| Japanese Language Program Trust | 2 | - |
| Mildred Rowe Weston Estate Trust | 78 | - |
| | $ 1,451,083 | $ 1,340,195 |

# MINISTRY OF EDUCATION
# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

## Note 16 Teachers' Pension Plan

Under provisions of the Teachers' Pension Plan Act, the Province of Alberta guarantees the payment of all pension benefits. For service up to August 31, 1992, the Province's contribution towards the unfunded liability is 67.35 percent. For service after August 31, 1992, the Province funds 50 percent of any current service and related actuarial adjustments, including certain cost of living benefits. Payments for current year service of $100,331 (1997 $98,146) are included in the Statement of Revenues and Expenses. The Province's total unfunded liability of $3,966,000 (1997 $3,665,000) related to the Teachers' Pension Plan is reported in the financial statements of the Department of Treasury.

## Note 17 Payments Under Agreement

The Ministry has entered several agreements to deliver programs on behalf of third parties. These programs and services are fully funded by these parties. Expenses incurred under these agreements are made by the Ministry under the authority of the Financial Administration Act, Section 29.1. Accounts receivable and payable are reflected in the Statement of Assets, Liabilities and Net Assets.

Amounts receivable or (payable) under the agreements as at March 31 are as follows:

| | 1998 | 1997 |
|---|---|---|
| The Canada-Alberta Special Agreement for the Enhancement of French Minority Language Education and French Second Language Instruction | $ 383 | $ 524 |
| International Student Program | (15) | - |
| Western Canada Protocol for Collaboration in Aboriginal Education | (59) | (24) |
| | $ 309 | $ 500 |

## Note 18 Net Assets

Net assets of the Ministry at March 31 are as follows:

| | 1998 | 1997 |
|---|---|---|
| Education Revolving Fund | $ 3,266 | $ 1,514 |
| Alberta School Foundation Fund | 13,631 | 30,064 |
| | $ 16,897 | $ 31,578 |

**Note 19 Uncertainty Due to the Year 2000**

The year 2000 issue is the result of some computer programs being written using two digits rather than four to define the applicable year. Ministry computer programs that have date sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000, which could result in miscalculations or system failures. In addition, similar problems may arise in some systems if certain dates in 1999 are not recognized as a valid date or are recognized to represent something other than a date. The effects of the year 2000 issue may be experienced before, on, or after January 1, 2000. If not addressed, the effect on operations and financial reporting may range from minor errors to significant systems failure that could affect the ability to conduct some Ministry operations.

The Ministry is currently working to resolve the potential effect of the year 2000 on the processing of date sensitive information by the Ministry's computerized information systems in a timely manner. The costs of addressing potential problems by modifying, replacing or retiring significant portions of computerized information systems are not expected to have a material adverse effect on the Ministry's financial condition. Despite the Ministry's efforts to address this issue, it is not possible to be certain that all aspects of the year 2000 issue affecting the Ministry, including those related to the efforts of customers, suppliers and other third parties, will be fully resolved.

**Note 20 Comparative Figures**

Certain 1997 figures have been reclassified to conform to the 1998 presentation.

**Note 21 Approval of Financial Statements**

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

**MINISTRY OF EDUCATION** **Schedule 1**

## Schedule of Revenues

For the year ended March 31, 1998

| | (in thousands) | | |
|---|---|---|---|
| | 1998 | | 1997 |
| | Budget | Actual | Actual |
| School Property Tax: | | | |
| Alberta School Foundation Fund | $ 1,133,454 | $ 1,175,908 | $ 1,157,102 |
| Fees, Permits and Licences: | | | |
| Department of Education | 1,301 | 1,866 | 1,453 |
| Other Revenue: | | | |
| Department of Education | 1,502 | 682 | 2,514 |
| Education Revolving Fund | 16,214 | 18,138 | 18,529 |
| Alberta School Foundation Fund | 37,000 | 38,728 | 22,666 |
| | 54,716 | 57,548 | 43,709 |
| Transfers from Government of Canada: | | | |
| Department of Education | 4 | - | 5 |
| **Total Revenue from Continuing Operations** | $ 1,189,475 | $ 1,235,322 | $ 1,202,269 |

## Schedule to the Financial Statements
## Dedicated Revenue Initiatives

For the year ended March 31, 1998

(in thousands)

| | 1998 | | 1997 |
|---|---|---|---|
| | Authorized Budget | Actual | Actual |
| **Initiative 1 - Student Transcripts** | | | |
| Dedicated revenue | $ (690) * | $ (721) | $ (707) |
| Expense | 568 | 508 | 443 |
| Net revenue | (122) | (213) | (264) |
| **Initiative 2 - Teacher Certification** | | | |
| Dedicated revenue | (500) | (711) | (281) |
| Expense | 1,131 | 912 | 903 |
| Net expense | 631 | 201 | 622 |
| **Initiative 3 - Diploma Exam Rewrites** | | | |
| Dedicated revenue | (340) * | (366) | (374) |
| Expense | 561 | 570 | 514 |
| Net expense | 221 | 204 | 140 |
| **Initiative 4 - Correspondence Courses** | | | |
| Dedicated revenue | (200) | (165) | (1,832) |
| Expense | 2,696 | 2,541 | 4,768 |
| Net expense | 2,496 | 2,376 | 2,936 |
| **Initiative 5 - International Students Program** | | | |
| Dedicated revenue | - | - | (38) |
| Expense | - | - | 37 |
| Net revenue | - | - | (1) |
| **Totals** | | | |
| Dedicated revenue | (1,730) | (1,963) | (3,232) |
| Expense | 4,956 | 4,531 | 6,665 |
| Net expense | $ 3,226 | $ 2,568 | $ 3,433 |

* Includes supplementary estimates.

Note 1 **Initiative 1** is the delivery of high school transcript services. The revenue from the $10.00 fee per transcript is used to fund the service delivery. **Initiative 2** is the provision of various services to both Alberta teachers and those applying to teach in Alberta. The revenue from several fee items is used to fund this service. **Initiative 3** is the provision of high school diploma examinations services to students writing the course exam. Dedicated revenue is collected from students writing for the second or subsequent time. **Initiative 4** relates to the provision of correspondence course services by the Alberta Distance Learning Centre. Correspondence course tuition fees were used to fund the delivery of this service. This initiative was discontinued effective June 2, 1997. **Initiative 5** - the administration of foreign students learning in Alberta was treated as payments under agreement in 1998. The agreements exist between the Ministry, foreign students and school boards.

Note 2 Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues must be shown as credits or recoveries in the details of the Government Estimates for a supply vote. If actual dedicated revenues are less than budget and total voted expenses are not reduced by an amount sufficient to cover the deficiency in dedicated revenues, the following year's expense budget is reduced. Conversely, if actual dedicated revenues exceed budget, the Ministry may, with approval of the Treasury Board, use the excess revenue to fund additional expenses on the program.

Note 3 These amounts are included in ministerial revenues and expenses.

**MINISTRY OF EDUCATION** **Schedule 3**

## SCHEDULE TO FINANCIAL STATEMENTS

### Budget

For the year ended March 31, 1998

(in thousands)

|  | 1997-98 Estimates | Discontinued Operations | Transfers of Responsibility | 1997-98 Budget | Voted Supplementary | 1997-98 Authorized Budget |
|---|---|---|---|---|---|---|
| Revenue: |  |  |  |  |  |  |
| School Property Taxes | 1,133,454 | - | - | 1,133,454 | - | 1,133,454 |
| Transfers from Government of Canada | 4 | - | - | 4 | - | 4 |
| Fees, Permits and Licences | 1,501 | (200) | - | 1,301 | - | 1,301 |
| Investment Income | 1,000 | - | - | 1,000 | - | 1,000 |
| Other | 53,716 | - | - | 53,716 | - | 53,716 |
|  | 1,189,675 | (200) | - | 1,189,475 | - | 1,189,475 |
| Expense: |  |  |  |  |  |  |
| Voted Expenses |  |  |  |  |  |  |
| Department of Education | 1,629,694 | (2,696) | - | 1,626,998 | 124,184 | 1,751,182 |
| Statutory |  |  |  |  |  |  |
| Education Revolving Fund | 22,177 | - | - | 22,177 | - | 22,177 |
| Alberta School Foundation Fund | 1,170,450 | - | - | 1,170,450 | - | 1,170,450 |
|  | 2,822,321 | (2,696) | - | 2,819,625 | 124,184 | 2,943,809 |
| Valuation adjustments | - | - | - | - | - | - |
| (Gain) loss and write down of assets | - | - | - | - | - | - |
| Discontinued operations |  |  |  |  |  |  |
| Revenues | - | (200) | - | (200) | - | (200) |
| Expenses | - | 2,696 | - | 2,696 | - | 2,696 |
|  | - | 2,496 | - | 2,496 | - | 2,496 |
|  | 2,822,321 | (200) | - | 2,822,121 | 124,184 | 2,946,305 |
| Funding (shortfall) * | (16) | - | - | (16) | - | (16) |
| Net Contributions from General Revenue | 1,632,630 | - | - | 1,632,630 | 124,184 | 1,756,814 |

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* Relates to the Education Revolving Fund and the Alberta School Foundation Fund

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# MINISTRY OF EDUCATION

**Schedule 4**

## Schedule to Financial Statements

### Expenses Detailed by Object

For the year ended March 31, 1998

(In thousands)

| | 1998 | | 1997 |
|---|---|---|---|
| | Budget | Actual | Actual |
| **Voted expenses:** | | | |
| Salaries, wages and employee benefits | $ 22,078 | $ 20,701 | $ 22,530 |
| Supplies and services | 20,173 | 21,770 | 20,713 |
| Grants | 1,586,537 | 1,710,889 | 1,497,875 |
| Financial transactions and other | 68 | 68 | 45 |
| Amortization of capital assets | 838 | 880 | 600 |
| | 1,629,694 | 1,754,308 | 1,541,763 |
| Less expenses for discontinued operations | (2,696) | (2,541) | (4,768) |
| Voted expenses for continuing operations | 1,626,998 | 1,751,767 | 1,536,995 |
| **Statutory expenses:** | | | |
| Salaries, wages and employee benefits | 3,097 | 4,023 | 4,089 |
| Supplies and services | 18,805 | 17,360 | 18,435 |
| Grants | 1,169,900 | 1,230,306 | 1,162,286 |
| Financial transactions and other | 550 | 766 | 658 |
| Amortization of capital assets | 275 | 321 | 630 |
| Valuation adjustments | - | (459) | (9,938) |
| Loss and write down of assets | - | 13 | 28 |
| | 1,192,627 | 1,252,330 | 1,176,188 |
| **Total expenses:** | $ 2,819,625 | $ 3,004,097 | $ 2,713,183 |

**MINISTRY OF EDUCATION** **Schedule 5**

## SCHEDULE TO FINANCIAL STATEMENTS

### Purchases of Capital Assets

For the year ended March 31, 1998

(in thousands)

| | 1997-98 Estimates | Transfers of Responsibility | Discontinued Operations | 1997-98 Budget | Voted Supplementary | 1997-98 Authorized Budget | 1997-98 Actual | 1996-97 Actual |
|---|---|---|---|---|---|---|---|---|
| **Voted** | | | | | | | | |
| Department of Education | $ 1,224 | - | - | $ 1,224 | - | $ 1,224 | $ 1,208 | $ 814 |
| **Statutory** | | | | | | | | |
| Education Revolving Fund | 350 | - | - | 350 | - | 350 | 228 | 168 |
| | $ 1,574 | - | - | $ 1,574 | - | $ 1,574 | $ 1,436 | $ 982 |

# Department of Education

Financial Statements

March 31, 1998

# DEPARTMENT OF EDUCATION

## FINANCIAL STATEMENTS

## MARCH 31, 1998

Auditor's Report

Statement of Revenues and Expenses

Statement of Assets and Liabilities

Statement of Changes in Financial Position

Notes to the Financial Statements

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Schedule 2 - Dedicated Revenue Initiatives

Schedule 3 - Budget

Schedule 4 - Expense Detailed by Object

Schedule 5 - Purchase of Capital Assets

Schedule 6 - Salaries and Benefits Disclosure

Schedule 7 - Comparison of Voted and Non-Budgetary Disbursement by Element to Authorized Budget

AUDITOR
GENERAL
*Alberta*

# AUDITOR'S REPORT

To the Minister of Education

I have audited the statement of assets and liabilities of the Department of Education as at March 31, 1998 and the statements of revenues and expenses and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Department. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Department of Education is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 3. These accounting policies have been established by Alberta Treasury and are consistent across departments. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. My reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

## Pension obligations

Obligations to pension plans for current and former employees of the Department have not been recognized as a liability in the accompanying statement of assets and liabilities and consequently the annual change in the liability has not been recognized in the statement of revenues and expenses. In my view, on a basis of allocation similar to that used for Provincial agencies, an amount of approximately $2.5 million due to pension plans at March 31, 1998, in the Department's capacity as employer, and which is reflected in the financial statements of the Department of Treasury, should be recognized as a liability in these financial statements. The effect of not recognizing the annual change in the liability is to overstate expenses for the year ended March 31, 1998 by $2.3 million.
The Province's obligation to the Teachers' Pension Plan at March 31, 1998 is $3,966 million. In my view, this amount is a liability of the Department of Education and should, therefore, be recognized in these financial statements. This liability is currently disclosed by the Department of Treasury. The effect of this understatement of liabilities is to understate expenses for the year ended March 31, 1998 by $301 million.

Employee entitlements and benefits

Unfunded accrued long-term disability benefits have not been recognized as a liability in the accompanying statement of assets and liabilities, and related expenses have not been recognized in the statement of revenues and expenses. During the year ended March 31, 1998, the liability for the benefits for all departments, which was recorded in the financial statements of the Department of Treasury, was fully funded. However, unfunded benefits for all departments that were recorded in the financial statements of the two Long-term Disability Benefit Funds have not been allocated. In my view, the Department's liabilities at March 31, 1998 are understated by approximately $0.1 million and expenses for the year ended March 31, 1998 are understated by approximately $0.3 million.

Excluded direct costs

Accommodation costs and certain other administration costs incurred in the operation of the Department have not been recognized as expenses. These costs, estimated at $5.6 million for accommodation only, are recorded by the departments that paid the expenses on behalf of the Department of Education.

In my opinion, except for the effects of the matters discussed in the preceding section, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 22, 1998

AUDITOR
GENERAL
*Alberta*

## Department of Education

### Statement of Revenues and Expenses
### For the year ended March 31, 1998

| | (in thousands) | | |
|---|---|---|---|
| | 1998 | | 1997 |
| | Budget<br>(Schedule 3 and 7) | Actual | Actual |
| **Revenues:** (Schedules 1 and 2) | | | |
| Fees, permits and licences | $ 1,301 | $ 1,866 | $ 1,483 |
| Transfers from Government of Canada | 4 | - | 5 |
| Other Revenue | 1,502 | 681 | 2,484 |
| | 2,807 | 2,547 | 3,972 |
| **Expenses:** (Schedule 2, 4 and 7) | | | |
| **Voted** | | | |
| Ministry support services | 16,063 | 16,630 | 15,392 |
| Financial assistance to schools | 1,591,731 | 1,715,620 | 1,502,439 |
| Development and delivery of programs | 25,147 | 24,856 | 24,522 |
| | 1,632,941 | 1,757,106 | 1,542,353 |
| **Statutory** | | | |
| | - | - | - |
| | - | - | - |
| **Valuation Adjustments** | | | |
| Provision for doubtful accounts | - | 60 | (3) |
| Provision for vacation pay | - | 332 | (319) |
| Provision for loans repayable from future appropriation | - | (1,023) | (9,625) |
| Provision for expected future losses on discontinued operations (Note 4) | - | 166 | - |
| | - | (465) | (9,947) |
| | 1,632,941 | 1,756,641 | 1,532,406 |
| **Net Operating Results from Continuing Operations** | (1,630,134) | (1,754,094) | (1,528,434) |
| Net Operating Results from Discontinued Operations (Note 4) | (2,496) | (2,376) | (2,936) |
| Net Contributions from General Revenues (Note 8) | 1,632,630 | 1,756,470 | 1,531,370 |
| **Net Income (Loss)** | $ - | $ - | $ - |

The accompanying notes and schedules are part of these financial statements.

## Department of Education

### Statement of Assets and Liabilities
### As at March 31, 1998

| | (in thousands) | |
|---|---|---|
| | 1998 | 1997 |
| **Assets** | | |
| Cash and marketable securities | $ 41 | $ 10 |
| Accounts receivable (Note 5) | 462 | 1,143 |
| Advances (Note 6) | 30 | 36 |
| Capital assets (Note 7) | 1,668 | 1,341 |
| Due from general revenues | 1,122,041 | 1,304,282 |
| | $ 1,124,242 | $ 1,306,812 |
| **Liabilities** | | |
| Accounts payable and accrued liabilities | $ 14,039 | $ 8,739 |
| Unearned revenue | 166 | 178 |
| Long-term obligation (Note 9) | 1,110,037 | 1,297,895 |
| | $ 1,124,242 | $ 1,306,812 |

The accompanying notes and schedules are part of these financial statements.

## Department of Education

### Statement of Changes in Financial Position
### For the year ended March 31, 1998

| | (in thousands) 1998 | 1997 |
|---|---|---|
| **Operating Transactions:** | | |
| Net Operating Results from Continuing Operations: | $ (1,754,094) | $ (1,528,434) |
| Non-cash items included in Net Operating Results: | | |
| Amortization | 880 | 600 |
| Valuation adjustments | (465) | (9,947) |
| | (1,753,679) | (1,537,781) |
| Decrease in accounts receivable | 621 | 914 |
| Decrease (Increase) in advances | 6 | (4) |
| Increase (decrease) in accounts payable and accrued liabilities | 4,802 | (5,187) |
| Decrease in unearned revenue | (12) | (16) |
| Decrease in long-term obligation | (186,835) | (120,245) |
| Net cash used by continuing operations | (1,935,097) | (1,662,319) |
| Net cash used for discontinued operations | (2,376) | (2,936) |
| Net contribution from general revenues | 1,756,470 | 1,531,370 |
| Cash Provided by (used for) Operating Transactions | (181,003) | (133,885) |
| **Investing transactions:** | | |
| Purchase of capital assets (Schedule 5) | (1,207) | (814) |
| Cash provided (used) by investing transactions | (1,207) | (814) |
| **Net cash used** | (182,210) | (134,699) |
| **Due from general revenues and cash, beginning of year** | 1,304,292 | 1,438,991 |
| **Due from general revenues and cash, end of year** | $ 1,122,082 | $ 1,304,292 |
| **Due from general revenues and cash represented by:** | | |
| Due from general revenues | $ 1,122,041 | $ 1,304,282 |
| Cash | 41 | 10 |
| | $ 1,122,082 | $ 1,304,292 |

The accompanying notes and schedules are part of these financial statements.

# DEPARTMENT OF EDUCATION
# NOTES TO THE FINANCIAL STATEMENTS
# YEAR ENDED MARCH 31, 1998

(all amounts in thousands)

**Note 1** **Authority**

The Department of Education operates under the authority of the Government Organization Act, Statutes of Alberta.

**Note 2** **Purpose**

The Department of Education carries out the provincial government's constitutional responsibility for education under the direction of the Minister. The Department has four core functions: ensures that high standards are established and communicated, focusing on what students need to learn; provides funding to school authorities on a fair, equitable and appropriate basis and controls the cost of education; develops and implements legislation, policies and long-range plans for the education system, and; assesses and reports to government and the public on student achievement, cost and other results the education system.

**Note 3** **Summary of Significant Accounting Policies and Reporting Practices**

These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments. The recommendations of the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting and Auditing Board where it is considered appropriate.

**(a) Reporting Entity**

The reporting entity is the Department of Education (the Department), which is part of the Ministry of Education and for which the Minister of Education is accountable. Other entities reporting to the Minister include the Education Revolving Fund and the Alberta School Foundation Fund. The activities of these organizations are not included in these financial statements.

Since significant financial transactions of the Ministry are reported outside the departmental financial statements, the Ministry financial statements provide a more comprehensive accounting of the financial position and results of the Ministry's operations. The Ministry Annual Report provides a more complete picture of the responsibilities for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Provincial Treasurer. All revenues collected by the departments are deposited into the Fund and all disbursements made by the departments are paid from the Fund.

# DEPARTMENT OF EDUCATION
# NOTES TO THE FINANCIAL STATEMENTS
# YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

**Note 3 - continued**

### (b) Basis of Financial Reporting

**Revenues**
All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

**Dedicated Revenue**
Dedicated revenue initiatives provide an alternative basis for authorizing spending. Dedicated revenues must be shown as credits or recoveries in the details of the Government Estimates for a supply vote. If actual dedicated revenues are less than budget and total voted expenses are not reduced by an amount sufficient to cover the deficiency in dedicated revenues, the following year's expense budget is reduced. Conversely, if actual dedicated revenues exceed budget, the Department may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Department's dedicated revenue initiatives.

**Expenses**
Expenses represent the costs of resources consumed during the year on the Department's operations. Expenses include amortization of capital assets.

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year and additional employer contributions for employees' service relating to prior years.

Certain expenses, primarily for office space, legal advice and banking services, incurred on behalf of the Department by other Ministries are not reflected in the Statement of Revenues and Expenses.

**Valuation Adjustments**
Valuation adjustments include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to guarantees, indemnities, and deficits of provincial agencies within the Ministry.

**Assets**
Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals as well as inventories held for resale.

Capital assets of the Department are recorded at historical cost and amortized on a straight line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100 and the threshold for all other capital assets is $15.

# DEPARTMENT OF EDUCATION
# NOTES TO THE FINANCIAL STATEMENTS
# YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

**Note 3 - continued**

**Liabilities**

Liabilities include all financial claims payable by the Department at fiscal year end except long term disability benefits and certain pension costs, which are reflected in the financial statements of Treasury Department on behalf of all departments.

Due to General Revenues is the difference at fiscal year-end between the value of assets held by the Department and its liabilities.

**(c) Change in Accounting Policy**

In prior years, valuation adjustments were reported in the financial statements of Treasury on behalf of the Department. During the year, the Department changed its accounting policy to report certain valuation adjustments in the Statement of Revenues and Expenses. This change, which has been applied retroactively, has the effect of increasing net operating results from continuing operations by $465 (1997 - $9,947) and decreasing net contributions from general revenues by the same amount.

As part of this change, the Department records liabilities associated with vacation entitlements. This change, which has been applied retroactively, has the effect of increasing accounts payable and accrued liabilities by $333 (1997 - decrease of $2,115) and decreasing due from general revenues by $333 (1997 - increase of $2,115).

**Note 4 Discontinued Operations**

On January 30, 1997, management adopted a plan to discontinue the delivery of services of the Alberta Distance Learning Centre. These operations ceased on June 1, 1997. Effective June 2, 1997, Pembina Hills Regional School Division commenced delivery of these services.

The assets used for these operations, all of which were non-capital, have been transferred to Pembina Hills for use in the operation of the Centre.

At March 31, 1998, a provision for expected future losses on the discontinuance of the Alberta Distance Learning Centre was established in the amount of $166. This provision is an estimate of future reimbursements to Pembina Hills Regional School Division for refunds they have made to students of course material deposits which were received by the Department before the divestiture date. Revenues and expenses of the Alberta Distance Learning Centre were as follows:

| | 1998 | 1997 |
|---|---|---|
| Revenues | $ (165) | $ (1,832) |
| Expenses | 2,541 | 4,768 |
| Net expense | $ 2,376 | $ 2,936 |

**Note 5 Accounts Receivable**

| | 1998 | | | 1997 |
|---|---|---|---|---|
| | Gross Amount | Allowance For Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Accounts receivable * | $ 48 | $ - | $ 48 | $ 210 |
| Advance Authority:<br>Payments under agreement | 309 | - | 309 | 500 |
| Dedicated revenue | 113 | 45 | 68 | 317 |
| Refunds from suppliers | 37 | - | 37 | 116 |
| | $ 507 | $ 45 | $ 462 | $ 1,143 |

* All accounts receivable are unsecured and subject to interest charges of 12.7% per annum.

# DEPARTMENT OF EDUCATION
# NOTES TO THE FINANCIAL STATEMENTS
# YEAR ENDED MARCH 31, 1998
**(all amounts in thousands)**

**Note 6 Advances**

Travel advances are made to departmental employees and contractors for departmental business purposes

| | 1998 | | | 1997 |
|---|---|---|---|---|
| | Gross Amount | Allowance For Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Travel advances | $ 30 | $ - | $ 30 | $ 36 |
| | $ 30 | $ - | $ 30 | $ 36 |

**Note 7 Capital Assets**

| | | 1998 | | | 1997 |
|---|---|---|---|---|---|
| | Estimated Useful Life | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| Equipment | 3 years | $ 13 | $ 13 | $ - | $ - |
| Computer hardware and software | 5 years | 9,354 | 7,686 | 1,668 | 1,341 |
| | | $ 9,367 | $ 7,699 | $ 1,668 | $ 1,341 |

**Note 8 Net Contributions from General Revenues**

Since revenues generated by the Department are less than the expenses of the Department, additional funding is provided from General Revenues of the Province. Net contributions to the Department from General Revenues together with the revenues reported by the Department provide the total funding for the Department's expenses. Valuation adjustments are fully funded by contributions from general revenues.

Net contribution from General Revenues is calculated as follows:

| | | 1998 | 1997 |
|---|---|---|---|
| **The lesser of:** | authorized voted expenses | $ 1,759,821 | $ 1,548,874 |
| | **and** | | |
| | actual voted expenses | $ 1,759,647 | $ 1,547,121 |
| *less* | actual revenues | (2,712) | (5,804) |
| *plus* | valuation adjustments | (465) | (9,947) |
| *less/plus* | gain/loss on disposal of capital assets | - | - |
| | | $ 1,756,470 | $ 1,531,370 |
| **Net contribution from general revenues represented by:** | | | |
| Net Operating Results from Continuing Operations | | (1,754,094) | (1,528,434) |
| Net Operating Results from Discontinued Operations | | (2,376) | (2,936) |
| **Net Contribution from General Revenues** | | $ (1,756,470) | $ (1,531,370) |

**Note 9 Long-Term Obligation**

The long-term obligation at March 31, 1998 relates to future funding to school boards to enable them to repay debentures issued to the Alberta Municipal Financing Corporation (AMFC). The debentures were issued in order to finance school board acquisition of school facilities. Because a direct relationship was established between funding provided by the Department and the repayment of the debentures to the AMFC, a liability has been recorded in the Department's financial statements. The school facilities have not been recorded as assets on the Department's financial statements because management believes that they do not control access to the benefits provided by these facilities.

| | 1998 | 1997 |
|---|---|---|
| Debenture principal outstanding, beginning of year | $ 1,297,895 | $ 1,418,140 |
| New debentures issued to AMFC | 1,716 | 1,930 |
| Principal retired by department | (186,835) | (119,418) |
| Principal retired by school boards | (2,739) | (2,757) |
| Debenture principal outstanding, end of year | $ 1,110,037 | $ 1,297,895 |

# DEPARTMENT OF EDUCATION
# NOTES TO THE FINANCIAL STATEMENTS
# YEAR ENDED MARCH 31, 1998
**(all amounts in thousands)**

**Note 10 Contingencies**

At March 31, 1998, the department was named as defendant in a legal action. The total claim specified in the action amounts to approximately $110 (1997 - $0). The resulting loss, if any, from this claim cannot be determined.

Transfer of Pension Entitlements

The Department may be required to pay the cost of transfers of pension entitlements for former non-teaching staff members of the Alberta School for the Deaf, who are now employees of the Edmonton Public School Board. The Ministry's maximum liability may be as much as $250 (1997 - $250) subject to conclusion of negotiations to have the employees grandfathered in the Public Service Pension Plan.

**Note 11 Related Party Transactions**

The Department paid $1,946 (1997 - $1,233) to various other Government of Alberta departments, agencies or funds for supplies and/or services during the fiscal year. In addition, the Department paid Payments Systems Corporation (PSC), a joint venture partially owned by the Province of Alberta, $92 (1997 - $131) for computer processing. Accommodation costs were provided to the Department by other government organizations at an estimated cost of $5,570 (1997 - $5,096). Legal, telecommunications, personnel and certain financial costs were provided to the Department by other government organizations at no cost. These costs are not determinable for the reporting period.

Other accrued liabilities relating to future funding to school boards to enable them to repay debentures issued to AMFC are $1,110,037 at March 31, 1998 (1997 - $1,297,895).

The Department and its employees paid certain taxes and fees set by regulation for permits, licences and other rights. These amounts were incurred in the normal course of business and reflect charges applicable to all users.

School boards received contributions from the Department under programs to cover their operations in the amount of $1,715,620 (1997 - $1,502,439).

**Note 12 Trust Funds Under Administration**

The Department administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purpose of various trusts, they are not included in the Department's financial statements.

As at March 31, 1998, the net assets of trust funds under administration were as follows:

| | 1998 | 1997 |
|---|---|---|
| Teachers' Pension Plan Funds | $ 1,447,000 | $ 1,337,000 |
| Federal French Language Program Trust Fund | 4,003 | 3,195 |
| Japanese Language Program Trust | 2 | - |
| Mildred Rowe Weston Estate Trust | 78 | - |
| | $ 1,451,083 | $ 1,340,195 |

**Note 13 Teachers' Pension Plan**

Under provisions of the Teachers' Pension Plan Act, the Province of Alberta guarantees the payment of all pension benefits. For service up to August 31, 1992, the Province's contribution towards the unfunded liability is 67.35 percent. For service after August 31, 1992, the Province funds 50 percent of any current service and related actuarial adjustments, including certain cost of living benefits. Payments for current year service of $100,331 (1997 $98,146) are included in Financial Assistance to Schools program expenditures. The Province's total unfunded liability of $3,966,000 (1997 $3,665,000) related to the Teachers' Pension Plan is reported in the financial statements of the Department of Treasury.

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# DEPARTMENT OF EDUCATION
# NOTES TO THE FINANCIAL STATEMENTS
# YEAR ENDED MARCH 31, 1998
(all amounts in thousands)

## Note 14 Payments Under Agreement

The Department has entered several agreements to deliver programs on behalf of third parties. These programs and services are fully funded by these parties. Expenses incurred under these agreements are made by the Department under the authority of the Financial Administration Act, Section 29.1. Accounts receivable and payable are reflected in the Statement of Assets and Liabilities.

Amounts receivable or (payable) under the agreements as at March 31 are as follows:

| | 1998 | 1997 |
|---|---|---|
| The Canada-Alberta Special Agreement for the Enhancement of French Minority Language Education and French Second Language Instruction | $ 383 | $ 524 |
| International Student Program | (15) | - |
| Western Canada Protocol for Collaboration in Aboriginal Education | (59) | (24) |
| | $ 309 | $ 500 |

## Note 15 Uncertainty Due to the Year 2000

The year 2000 issue is the result of some computer programs being written using two digits rather than four to define the applicable year. Department computer programs that have date sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000, which could result in miscalculations or system failures. In addition, similar problems may arise in some systems if certain dates in 1999 are not recognized as a valid date or are recognized to represent something other than a date. The effects of the year 2000 issue may be experienced before, on, or after January 1, 2000. If not addressed, the effect on operations and financial reporting may range from minor errors to significant systems failure that could affect the ability to conduct some Department operations.

The Department is currently working to resolve the potential effect of the year 2000 on the processing of date sensitive information by the Department's computerized information systems in a timely manner. The costs of addressing potential problems by modifying, replacing or retiring significant portions of computerized information systems are not expected to have a material adverse effect on the Department's financial condition. Despite the Department's efforts to address this issue, it is not possible to be certain that all aspects of the year 2000 issue affecting the Department including those related to the efforts of customers, suppliers and other third parties, will be fully resolved.

## Note 16 Comparative Figures

Certain 1997 figures have been reclassified to conform to the 1998 presentation.

## Note 17 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

## SCHEDULE OF REVENUES

For the year ended March 31, 1998

(in thousands)

| | 1998 Budget | 1998 Actual | 1997 Actual |
|---|---|---|---|
| Fees, permits and licences | | | |
| High School transcripts | $ 530 | $ 721 | $ 708 |
| Teacher certification fees | 500 | 711 | 281 |
| Diploma exam rewrite fees | 200 | 366 | 375 |
| International student program | - | - | 38 |
| Rental of portable classrooms | 50 | 41 | 69 |
| Other | 21 | 27 | 12 |
| | 1,301 | 1,866 | 1,483 |
| Transfers from Government of Canada * | 4 | - | 5 |
| Other revenue | | | |
| Refunds of expenditure | 1,500 | 660 | 2,392 |
| Miscellaneous | 2 | 21 | 92 |
| | 1,502 | 681 | 2,484 |
| **Total revenue from continuing operations** | $ 2,807 | $ 2,547 | $ 3,972 |

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* For administration of French language instruction through correspondence courses.

## Schedule to the Financial Statements
## Dedicated Revenue Initiatives

For the year ended March 31, 1998

(in thousands)

| | 1998 | | 1997 |
|---|---|---|---|
| | Authorized Budget | Actual | Actual |
| **Initiative 1 - Student Transcripts** | | | |
| Dedicated revenue | $ (690) * | $ (721) | $ (707) |
| Expense | 568 | 508 | 443 |
| Net revenue | (122) | (213) | (264) |
| **Initiative 2 - Teacher Certification** | | | |
| Dedicated revenue | (500) | (711) | (281) |
| Expense | 1,131 | 912 | 903 |
| Net expense | 631 | 201 | 622 |
| **Initiative 3 - Diploma Exam Rewrites** | | | |
| Dedicated revenue | (340) * | (366) | (374) |
| Expense | 561 | 570 | 514 |
| Net expense | 221 | 204 | 140 |
| **Initiative 4 - Correspondence Courses** | | | |
| Dedicated revenue | (200) | (165) | (1,832) |
| Expense | 2,696 | 2,541 | 4,768 |
| Net expense | 2,496 | 2,376 | 2,936 |
| **Initiative 5 - International Students Program** | | | |
| Dedicated revenue | - | - | (38) |
| Expense | - | - | 37 |
| Net revenue | - | - | (1) |
| **Totals** | | | |
| Dedicated revenue | (1,730) | (1,963) | (3,232) |
| Expense | 4,956 | 4,531 | 6,665 |
| Net expense | $ 3,226 | $ 2,568 | $ 3,433 |

* Includes supplementary estimates

Note 1 **Initiative 1** is the delivery of high school transcript services. The revenue from the $10.00 fee per transcript is used to fund the service delivery. **Initiative 2** is the provision of various services to both Alberta teachers and those applying to teach in Alberta. The revenue from several fee items is used to fund this service. **Initiative 3** is the provision of high school diploma examinations services to students writing the course exam. Dedicated revenue is collected from students writing for the second or subsequent time. **Initiative 4** relates to the provision of correspondence course services by the Alberta Distance Learning Centre. Correspondence course tuition fees were used to fund the delivery of this service. This initiative was discontinued effective June 2, 1997. **Initiative 5** - the administration of foreign students learning in Alberta was treated as payments under agreement in 1998. The agreements exist between the Department, foreign students and school boards.

Note 2 Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues must be shown as credits or recoveries in the details of the Government Estimates for a supply vote. If actual dedicated revenues are less than budget and total voted expenses are not reduced by an amount sufficient to cover the deficiency in dedicated revenues, the following year's expense budget is reduced. Conversely, if actual dedicated revenues exceed budget, the department may, with approval of the Treasury Board, use the excess revenue to fund additional expenses on the program.

Note 3 These amounts are included in departmental revenues and expenses.

**Department of Education** **Schedule 3**

**Schedule to the Financial Statements**

**Budget**

For the year ended March 31, 1998

(in thousands)

| | 1997-98 Estimates (c) | Discontinued Operations (Note 4) | Transfer of Responsibility | 1997-98 Budget | Voted Supplementary (c) | 1997-98 Authorized Budget |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Transfers from Government of Canada | $ 4 | - | - | $ 4 | - | $ 4 |
| Fees, permits and licences | 1,501 | (200) | - | 1,301 | - | 1,301 |
| Other | 1,502 | - | - | 1,502 | - | 1,502 |
| | 3,007 | (200) | - | 2,807 | - | 2,807 |
| **Expenses:** | | | | | | |
| **Voted Expenses (a)** | | | | | | |
| Ministry Support Services | 16,063 | - | - | 16,063 | 682 | 16,745 |
| Financial Assistance to Schools | 1,591,731 | - | - | 1,591,731 | 123,362 | 1,715,093 |
| Development & Delivery of Programs | 27,843 | (2,696) | - | 25,147 | 140 | 25,287 |
| | 1,635,637 | (2,696) | - | 1,632,941 | 124,184 | 1,757,125 |
| **Valuation Adjustments (b)** | | | | | | |
| Valuation Adjustments | - | - | - | - | - | - |
| **(Gain) Loss on Disposal of Capital Assets** | - | - | - | - | - | - |
| Capital Assets | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| **Discontinued Operations** (Note 4) | | | | | | |
| Revenues | - | (200) | - | (200) | - | (200) |
| Expenses | - | 2,696 | - | 2,696 | - | 2,696 |
| | | 2,496 | - | 2,496 | - | 2,496 |
| | 1,635,637 | (200) | - | 1,635,437 | 124,184 | 1,759,621 |
| **Net Contributions From General Revenues** | $ (1,632,630) | - | - | $ (1,632,630) | $ (124,184) | $ (1,756,814) |

(a) In the event that actual voted expenses exceed that budgeted, the Department will report net liabilities
In the subsequent year, the Department will need to reduce its actual voted expenses below the amount
budgeted to compensate for the net liabilities

(b) In the event that actual statutory expenses, actual valuation adjustments and actual loss on disposal of capital assets
exceed that budgeted, General Revenues will contribute enough funding to prevent
net liabilities in the Department

(c) Includes amounts related to Treasury Board approval. Government Estimates were approved on April 27, 1997 and Supplementary Estimates were approved on March 28, 1998. Treasury Board approval is pursuant to section 29(1.1) of the Financial Administration Act

## Department of Education

**Schedule 4**

### Schedule to the Financial Statements

### Expense Detailed by Object

For the year ended March 31, 1998

(in thousands)

|  | 1998 |  | 1997 |
|---|---|---|---|
|  | Budget | Actual | Actual |
| Voted: |  |  |  |
| Salaries, wages & employee benefits (Schedule 6) | $ 22,078 | $ 20,701 | $ 22,530 |
| Supplies and services | 20,573 | 22,044 | 21,173 |
| Grants | 1,592,080 | 1,715,954 | 1,502,773 |
| Financial transactions and other | 68 | 68 | 45 |
| Amortization of capital assets | 838 | 880 | 600 |
| Less expenses for discontinued operations | (2,696) | (2,541) | (4,768) |
| Total voted expenses for continuing operations | $ 1,632,941 | $ 1,757,106 | $ 1,542,353 |

**Department of Education** **Schedule 5**

### Schedule to the Financial Statements

### Purchase of Capital Assets

For the year ended March 31, 1998

(in thousands)

| | 1997-98 Estimates | Transfer of Responsibility | 1997-98 Budget | Voted Supplementary | 1997-98 Authorized Budget | 1997-98 Actual | 1996-97 Actual |
|---|---|---|---|---|---|---|---|
| Ministry Support Services | $ 1,224 | - | $ 1,224 | - | $ 1,224 | $ 1,207 | $ 814 |
| Financial Assistance to Schools | - | - | - | - | - | - | - |
| Development & Delivery of Programs | - | - | - | - | - | - | - |
| | $ 1,224 | - | $ 1,224 | - | $ 1,224 | $ 1,207 | $ 814 |

**DEPARTMENT OF EDUCATION**

**Schedule 6**

**Schedule to Financial Statements**

**Salary and Benefit Disclosure**

For the year ended March 31, 1998

| | | 1998 | | | | 1997 | |
|---|---|---|---|---|---|---|---|
| | | Number of Individuals (2) | Salary (3) | Benefits & Allowances (4) | Total | Number of Individuals (2) | Total |
| Senior Official (5)(6) | | | | | | | |
| Deputy Minister | | 1.0 | $ 108,422 | $ 16,264 | $ 124,686 | 1 | $ 124,999 |
| Executives (5) | | | | | | | |
| Assistant Deputy Ministers: | | | | | | | |
| Student Programs and Evaluation | (8) (9) | 0.6 | 96,844 | 14,977 | 111,821 | 1 | 99,523 |
| Regional Services | (8) | 0.8 | 72,152 | 10,949 | 83,101 | 0.9 | 95,328 |
| Planning, Information and Finance | (10) | - | - | - | - | 0.7 | 84,789 |
| Senior Management | | | | | | | |
| Executive Director - Finance and Planning | | 1.0 | 79,420 | 15,383 | 94,803 | 0.4 | 35,951 |
| Director - Human Resources | | 1.0 | 75,226 | 12,502 | 87,728 | 1 | 86,742 |
| Other managers:<br>(average salary and benefit 1998 -$78,031, 1997 -$72,101) | | 98.0 | 6,310,537 | 1,336,549 | 7,647,086 | 109.0 | 7,859,015 |
| Other salaried staff:<br>(average salary & benefit 1998 -$40,227, 1997 -$ 38,110) | | 358.1 | 12,099,865 | 2,305,489 | 14,405,354 | 408.3 | 15,560,464 |
| Non-salaried staff | (7) | | 1,703,275 | 99,463 | 1,802,738 | | 2,348,286 |
| | | 460.5 | 20,545,741 | 3,811,576 | 24,357,317 | 522.3 | 26,295,097 |
| Other * | | | (3,308,880) | (347,283) | (3,656,163) | | (3,764,806) |
| | | | $ 17,236,861 | $ 3,464,293 | $ 20,701,154 | | $ 22,530,291 |

* *This represents salary and benefit totals of the Education Revolving Fund as well as adjustments to honoraria and other benefit amounts*

### Schedule 6 - continued

[1] The salary and benefits information is amounts paid to or for employees funded by the voted appropriations of the Department and the Education Revolving Fund. No salary amounts were paid to Student Temporary Employment Program or manpower programs offered by Advanced Education.

[2] The number of individuals represents the weighted average of occupied positions for the fiscal year.

[3] Salary includes regular base pay, overtime, lump sum payments, honoraria and other direct cash remuneration. Honoraria of 1998 $182,349 (1997 $176,052) are included under salary.

[4] Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability insurance, long-term disability plans, workers' compensation, professional memberships, and tuition fees and vacation payouts. Benefits do not include conference fees or corporate membership fees paid on behalf of the employees.

[5] The benefits and allowances for individual positions disclosed separately includes the following vacation payouts: entitlements to the Deputy Minister 1998 $5,566 (1997 $0), Assistant Deputy Minister of Planning, Information and Financial Services 1998 $0 (1997 $8,772); Assistant Deputy Minister of Regional Services 1998 $0 (1997 $19,100); Executive Director of Finance and Planning 1998 $2,367 (1997 $2,464), Director of Human Resources 1998 $0 (1997 $4,093).

[6] The Deputy Minister is eligible for a government automobile but has opted to use his own vehicle. A payment of $534 in lieu of the employer supplied vehicle has been included in the Deputy Minister's benefits starting January 28, 1998. For a portion of 1998 and all of 1997 an automobile was provided for the Deputy Minister. No dollar amount is included in the benefits and allowances figure.

[7] Non-Salaried Staff includes all wage staff and others remunerated on an hourly basis.

[8] This position was only filled for part of the year.

[9] More than one individual's salary is included in the total.

[10] This position was eliminated in 1997.

[11] The 1997 figures have been restated where necessary to conform to the 1998 presentation.

## Department of Education

## Schedule 7

### Schedule to the Financial Statements

### Comparison of Voted and Non-Budgetary Disbursement by Element to Authorized Budget

For the year ended March 31, 1998

| | (in thousands) | | | | |
|---|---|---|---|---|---|
| | 1997-98 Budget | Voted Supplementary | 1997-98 Authorized Budget | 1997-98 Actual Expense | Unexpended (Over Expended) |
| **Expenses:** | | | | | |
| **Voted Expenses** | | | | | |
| **Program 1 - Ministry Support Services** | | | | | |
| Minister's Office | $ 312 | $ | $ 312 | $ 307 | $ 5 |
| Deputy Minister's Office | 337 | | 337 | 326 | 11 |
| Finance and Planning | 3,896 | | 3,896 | 3,748 | 148 |
| Educational Grants to Individuals, Organizations and Agencies | 349 | | 349 | 329 | 20 |
| School Operations and Facilities Services | 1,826 | | 1,826 | 1,625 | 201 |
| Communications | 289 | | 289 | 271 | 18 |
| Human Resource Services | 690 | 522 | 1,212 | 1,196 | 16 |
| Information Technology Services | 7,917 | 160 * | 8,077 | 8,449 | (372) |
| Legal Services and Freedom of Information | 357 | | 357 | 297 | 60 |
| Standing Policy Committee | 90 | | 90 | 82 | 8 |
| **Total Program 1** | **16,063** | **682** | **16,745** | **16,630** | **115** |
| **Program 2 - Financial Assistance to Schools** | | | | | |
| Public and Separate School Support | 1,431,728 | 121,520 | 1,553,248 | 1,556,687 | (3,439) |
| Private School Support | | | | | |
| Instruction | 30,980 | | 30,980 | 31,662 | (682) |
| Early Childhood Services | 7,700 | | 7,700 | 8,321 | (621) |
| Total Private School Support | 38,680 | | 38,680 | 39,983 | (1,303) |
| Early Childhood Services - Private Operator Support | 16,890 | | 16,890 | 13,554 | 3,336 |
| Teacher's Pensions - Current Service Payment | 98,890 | 1,842 | 100,732 | 100,331 | 401 |
| Learning Resources Subsidies | 5,543 | | 5,543 | 5,065 | 478 |
| **Total Progam 2** | **1,591,731** | **123,362** | **1,715,093** | **1,715,620** | **(527)** |
| **Program 3 - Development, Monitoring & Evaluation of Education Programs** | | | | | |
| Assistant Deputy Minister - Student Programs and Evaluation | 283 | | 283 | 291 | (8) |
| Student Evaluation Services | 9,333 | 140 * | 9,473 | 9,309 | 164 |
| Curriculum Standards | 4,777 | | 4,777 | 4,495 | 282 |
| Language Services | 1,866 | | 1,866 | 1,823 | 43 |
| Distance Education | 2,651 | | 2,651 | 2,678 | (27) |
| **Total Student Programs and Evaluation** | 18,910 | 140 | 19,050 | 18,596 | 454 |
| Assistant Deputy Minister - Regional Services | 259 | | 259 | 241 | 18 |
| National and International Education | 255 | | 255 | 291 | (36) |
| Native Education | 460 | | 460 | 426 | 34 |
| Regional Offices | 2,493 | | 2,493 | 2,839 | (346) |
| Special Education | 1,639 | | 1,639 | 1,551 | 88 |
| Teacher Certification and Development | 1,131 | | 1,131 | 912 | 219 |
| **Total Regional Services** | 6,237 | | 6,237 | 6,260 | (23) |
| **Total Program 3** | **25,147** | **140** | **25,287** | **24,856** | **431** |
| **Total Voted Expenses for Continuing Operations** | **$ 1,632,941** | **$ 124,184** | **$ 1,757,125** | **$ 1,757,106** | **$ 19** |
| Discontinued Operations | | | | | |
| Alberta Distance Learning Centre (Note 4) | 2,696 | | 2,696 | 2,541 | 155 |
| **Total Voted Expenses:** | **$ 1,635,637** | **$ 124,184** | **$ 1,759,821** | **$ 1,759,647** | **$ 174** |
| **Voted Non-Budgetary Disbursements** | | | | | |
| Debenture Principal Repayment | $ 118,000 | $ 70,500 | $ 188,500 | $ 186,835 | $ 1,665 |

# Alberta School Foundation Fund

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Financial Statements

March 31, 1998

# ALBERTA SCHOOL FOUNDATION FUND

## FINANCIAL STATEMENTS

## MARCH 31,1998

Auditor's Report

Statement of Assets, Liabilities and Fund Balance

Statement of Revenues, Expenses and Fund Balance

Notes to the Financial Statements

AUDITOR
GENERAL
*Alberta*

## AUDITOR'S REPORT

To the Minister of Education

I have audited the statement of assets, liabilities and fund balance of the Alberta School Foundation Fund as at March 31, 1998 and the statement of revenues, expenses and fund balance for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

As outlined in note 8 to the financial statements, operating costs incurred in the administration of the Fund have been borne by other government entities and are not included in expenditures. This practice is consistent with the government accounting policy established by Alberta Treasury for its departments and agencies. Although the Fund is prohibited from making a payment to cover operating costs under section 159.1 (1.1) of the School Act, the Fund should record contributed services and materials. The failure to record the costs of contributed materials and services is not in accordance with generally accepted accounting principles.

In my opinion, except for unrecorded operating costs as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 22, 1998

## Alberta School Foundation Fund

## Statement of Assets, Liabilities and Fund Balance

### As at March 31, 1998

| | (in thousands) 1998 | 1997 |
|---|---|---|
| **Assets** | | |
| **Current** | | |
| Cash (Note 3) | $ 108,943 | $ 71,214 |
| Requisitions receivable | 2,662 | 7,562 |
| Interest receivable | 876 | 732 |
| | $ 112,481 | $ 79,508 |
| **Liabilities and Fund Balance** | | |
| **Current** | | |
| Advance from general revenues | $ 73,000 | $ - |
| Accounts payable | 8,158 | - |
| Interest payable on advance | 142 | 73 |
| Unearned revenue | 2,528 | 26 |
| Allowance for assessment adjustments and appeals (Note 4) | 15,022 | 13,345 |
| | 98,850 | 13,444 |
| **Deferred revenue** (Note 7) | - | 36,000 |
| **Fund balance** (Note 6) | 13,631 | 30,064 |
| | $ 112,481 | $ 79,508 |

The accompanying notes are part of these financial statements.

## Alberta School Foundation Fund

## Statement of Revenues, Expenses and Fund Balance

**For the year ended March 31, 1998**

| | (in thousands) | | |
|---|---|---|---|
| | 1998 | | 1997 |
| | Budget (Note 9) | Actual | Actual |
| **REVENUES** | | | |
| School property taxes | $ 1,133,454 | $ 1,175,908 | $ 1,157,102 |
| Recognition of deferred revenue (Note 7) | 36,000 | 36,000 | 19,201 |
| Investment income | 1,000 | 2,728 | 3,465 |
| | 1,170,454 | 1,214,636 | 1,179,768 |
| **EXPENSES** | | | |
| Payments to school boards | 1,169,900 | 1,230,305 | 1,162,286 |
| Interest on advance from general revenues | 550 | 764 | 655 |
| | 1,170,450 | 1,231,069 | 1,162,941 |
| **NET REVENUE (EXPENSE)** | $ 4 | $ (16,433) | $ 16,827 |
| Fund balance at beginning of year | | 30,064 | 13,237 |
| Fund balance at end of year | | $ 13,631 | $ 30,064 |

The accompanying notes are part of these financial statements.

# ALBERTA SCHOOL FOUNDATION FUND

## NOTES TO THE FINANCIAL STATEMENTS

## MARCH 31, 1998

Note 1 Authority and Purpose

The Alberta School Foundation Fund (the "Fund") operates under the authority of the School Act, Statutes of Alberta 1988, chapter S-3.1. The Fund was established by section 51 of the School Amendment Act, 1994, Statutes of Alberta 1994, chapter 29.

The Fund makes requisitions to municipalities based on the equalized assessment of real property in Alberta and mill rates established by the Lieutenant Governor in Council. The purpose is to provide funding to school boards which is based on an equal amount per eligible student.

Note 2 Significant Accounting and Reporting Policies

a) Changes in Financial Position

A statement of changes in financial position is not provided as disclosure in these financial statements is considered to be adequate.

b) Opted Out Separate School Boards

Opted out separate school boards, which have passed a resolution pursuant to section 157(2) of the School Act have the authority to requisition and collect from municipalities levies on their declared residential and non-residential property at a rate of not less than the provincial rate applied in that municipality. These amounts are not reflected in these financial statements. However, these financial statements include payments of $181,124,347 (1997 $128,014,709) to opted out separate school boards to increase their funding to a level the boards would otherwise receive if participating fully in the Alberta School Foundation Fund.

c) Advance from General Revenues

Under the provisions of the Financial Administration Act, the Fund receives quarterly advances from the general revenues to make payments to school boards in accordance with section 159.1 of the School Act. The Fund repays the advances as monies are received from municipalities.

The Fund pays interest on the advance at the average one month's bankers' acceptance rate less 0.05%.

d) Fair Value

The fair value of financial instruments is generally determined as follows:

Current assets and current liabilities are all short-term in nature and as such, their carrying value approximates fair value.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund of the Province of Alberta. The Trust Fund is managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed income securities with a maximum term to maturity of five years. Interest is earned on the daily cash balance at the average rate of earnings of the Trust Fund which varies depending on prevailing market interest rates.

Note 4 Allowance for Assessment Adjustments and Appeals

Requisitions to municipalities include a provision for adjustments to equalized assessments for the current and prior taxation years resulting from property assessment appeals and other adjustments. The allowance is adjusted for supplementary assessment revenue earned as a result of new properties becoming taxable in the current taxation year and property assessment appeals and adjustments. In accordance with section 158 of the School Act, supplementary assessments and adjustments to equalized assessments will be used to lower the total requisition in the subsequent year.

The allowance for assessment adjustments and appeals as of March 31, is comprised of:

| | 1998 | 1997 |
|---|---|---|
| Opening Balance | $13,345,488 | $ 7,691,239 |
| Provision for adjustments | 9,934,828 | 9,024,203 |
| Current year property assessment appeals and adjustments | ( 1,564,131) | 6,080,592 |
| Prior year property assessment appeals and adjustments | ( 8,581,672) | ( 8,648,278) |
| Supplementary assessments | 3,895,285 | 2,007,972 |
| Prior year supplementary assessments taken to revenue | ( 2,007,972) | ( 2,810,240) |
| | $ 15,021,826 | $13,345,488 |

### Note 5 Measurement Uncertainty

The provision for adjustments represents management's best estimate of property assessment appeals and adjustments, based on discussions with the Department of Municipal Affairs, historical trends, and changes to the equalized assessment process. Actual events may vary materially from the amount of the provision.

### Note 6 Fund Balance

The Fund balance is restricted by section 159.1(1.1) of the School Act in that money in the Fund is payable only to school boards except when a payment to general revenues is required to repay advances and make interest payments, or to refund municipalities for overpayments.

### Note 7 Deferred Revenue

Deferred revenue was being amortized into income on a straight line basis over the three year period. The income is used for approved education spending priorities identified in the 1996-99 Business Plan. Pursuant to a Treasury Board decision, the remaining deferred revenue was taken into income in 1997-98.

### Note 8 Related Party Transactions

Operating costs incurred in the administration of the Fund have been borne by government departments and are not reflected in the financial statements. This is consistent with the government's accounting policy. Further, as described in Note 6, the Fund is prohibited from paying administration costs under section 159.1(1.1) of the School Act.

### Note 9 Budgets

The revenue and expense budget amounts shown in these financial statements are derived from the 1997-98 Government Estimates.

### Note 10 Uncertainty Due to the Year 2000

The year 2000 issue is the result of some computer programs being written using two digits rather than four to define the applicable year. The Fund's computer programs that have date sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000, which could result in miscalculations or system failures. In addition, similar problems may arise in some systems if certain dates in 1999 are not recognized as a valid date or are recognized to represent something other than a date. The effects of the year 2000 issue may be experienced before, on, or after January 1, 2000. If not addressed, the effect on operations and financial reporting may range from minor errors to significant systems failure that could affect the ability to conduct some of the Fund's operations.

The Fund is currently working to resolve the potential effect of the year 2000 on the processing of date sensitive information by the Fund's computerized information systems in a timely manner. The costs of addressing potential problems by modifying, replacing or retiring significant portions of the computerized information systems are not expected to have a material adverse effect on the Fund's financial condition. Despite the Fund's efforts to address this issue, it is not possible to be certain that all aspects of the year 2000 issue affecting the Fund including those related to the efforts of customers, suppliers and other third parties, will be fully resolved.

### Note 11 Approval of Financial Statements

These financial statements were approved by management.

# Education Revolving Fund

Financial Statements

March 31, 1998

# EDUCATION REVOLVING FUND

## FINANCIAL STATEMENTS

## MARCH 31,1998

Auditor's Report

Balance Sheet

Statement of Operations and Surplus

Statement of Changes in Financial Position

Notes to the Financial Statements

Schedule of Revenue and Expenses by Program

AUDITOR
GENERAL
*Alberta*

# AUDITOR'S REPORT

To the Minister of Education

I have audited the balance sheet of the Education Revolving Fund as at March 31, 1998 and the statements of operations and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Education Revolving Fund is required to follow the corporate government accounting policies and reporting practices as disclosed in Note 2. These accounting policies have been established by Alberta Treasury. With certain exceptions, the basis of accounting is in accordance with generally accepted accounting principles. The reservation of opinion in this auditor's report identifies the exceptions from generally accepted accounting principles that arise from following the accounting policies established by Alberta Treasury.

The following accounting policies are exceptions from generally accepted accounting principles:

Pension obligations

Obligations to pension plans for current and former employees of the Education Revolving Fund have not been recognized as a liability in the accompanying balance sheet and consequently, the annual change in the liability has not been recognized in the statement of operations and surplus. Determining the amount of the liability is dependent on how a share of any Provincial contribution to the elimination of the unfunded liability should be allocated to the Fund. As the Fund's share has not been estimated, the effect on these financial statements is not reasonably determinable.

Employee entitlements and benefits

Unfunded accrued long-term disability benefits have not been recognized as a liability in the accompanying balance sheet and related expenses have not been recognized in the statement of operations and surplus. During the year ended March 31, 1998, the liability for the benefits for all departments, which was recorded in the financial statements of the Department of Treasury, was fully funded. However, unfunded benefits for all departments that were recorded in the financial statements of the two Long-term Disability Benefits Funds have not been allocated. The effect of not recording the Fund's allocated share of these unfunded benefits is to understate liabilities at March 31, 1998 by approximately $18,000 and to understate expenses for the year ended March 31, 1998 by $55,000.

Excluded direct costs

Certain direct office, warehouse, furniture, equipment and accommodations costs incurred in the operation of the Education Revolving Fund have not been included in expenses. These costs are recorded by the ministries that paid the expenses on behalf of the Fund.

In my opinion, except for the matters discussed in the previous section, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
May 20, 1998

AUDITOR
GENERAL
*Alberta*

# EDUCATION REVOLVING FUND

## BALANCE SHEET

## AS AT MARCH 31, 1998

| | 1998 | 1997 |
|---|---|---|
| **ASSETS** | | |
| Current assets: | | |
| Cash | $ 15,500 | $ 15,500 |
| Accounts receivable | 1,413,594 | 1,664,643 |
| Inventory | 6,675,958 | 7,142,246 |
| Prepaid expenses | 189,532 | 187,571 |
| | 8,294,584 | 9,009,960 |
| Capital assets (Note 3) | 711,945 | 818,180 |
| | $ 9,006,529 | $ 9,828,140 |
| **LIABILITIES AND SURPLUS** | | |
| Current liabilities: | | |
| Accounts payable | $ 2,049,102 | $ 1,276,804 |
| Advance from general revenues (Note 4) | 3,691,838 | 7,037,112 |
| Surplus | 3,265,589 | 1,514,224 |
| | $ 9,006,529 | $ 9,828,140 |

The accompanying notes and schedule are part of these financial statements.

# EDUCATION REVOLVING FUND

## STATEMENT OF OPERATIONS AND SURPLUS

## FOR THE YEAR ENDED MARCH 31, 1998

| | 1998 | | 1997 |
|---|---|---|---|
| | Budget | Actual | Actual |
| Revenue | | | |
| Sales (Note 5) | $ 21,123,300 | $ 22,184,440 | $ 22,843,156 |
| Cost of goods sold (Note 6) | 17,633,120 | 17,051,377 | 18,360,506 |
| Gross profit on sales | 3,490,180 | 5,133,063 | 4,482,650 |
| Grant revenue | 1,034,000 | 1,030,363 | 921,051 |
| Sundry revenue (Note 7) | | 262,514 | 123,672 |
| | 4,524,180 | 6,425,940 | 5,527,373 |
| Expenses | | | |
| Salaries, wages, contract services and employee benefits (Note 8) | 3,096,930 | 3,009,854 | 3,021,203 |
| Printing and supplies | 611,868 | 807,187 | 746,598 |
| Amortization | 275,000 | 255,975 | 491,205 |
| Postage | 200,900 | 200,537 | 194,071 |
| Freight on sales | 158,840 | 163,068 | 127,320 |
| Repairs and maintenance | 108,680 | 115,403 | 60,502 |
| Telecommunications | 48,600 | 43,757 | 55,610 |
| Consulting fees | 6,000 | 24,266 | 71,970 |
| Travel | 23,872 | 21,260 | 15,829 |
| Loss on disposal of capital assets | - | 13,460 | 28,498 |
| Vehicles | 13,820 | 11,172 | 9,191 |
| Bad debts | - | 5,761 | 9,247 |
| Miscellaneous | (330) | 2,875 | 2,735 |
| | 4,544,180 | 4,674,575 | 4,833,979 |
| Net income (loss) for the year | $ (20,000) | 1,751,365 | 693,394 |
| Surplus at beginning of year | | 1,514,224 | 820,830 |
| Surplus at end of year | | $ 3,265,589 | $ 1,514,224 |

# EDUCATION REVOLVING FUND

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## FOR THE YEAR ENDED MARCH 31, 1998

| | 1998 | 1997 |
|---|---:|---:|
| Operating activities | | |
| Net income | $ 1,751,365 | $ 693,394 |
| Add non-cash items: | | |
| Amortization | 321,185 | 629,706 |
| Loss on disposal of capital assets | 13,460 | 28,498 |
| | 2,086,010 | 1,351,598 |
| Net change in non-cash working capital items | 1,487,673 | 1,440,815 |
| Cash provided by operating activities | 3,573,683 | 2,792,413 |
| Financing activities | | |
| Advances from general revenues | 23,070,059 | 24,034,537 |
| Repayment of advances from general revenues | (26,415,332) | (26,659,433) |
| Cash used in financing activities | (3,345,273) | (2,624,896) |
| Investment activities | | |
| Purchase of capital assets | (228,410) | (167,517) |
| Cash used in investing activities | (228,410) | (167,517) |
| Net change in cash | - | - |
| Cash at beginning of year | 15,500 | 15,500 |
| Cash at end of year | $ 15,500 | $ 15,500 |

# EDUCATION REVOLVING FUND

## NOTES TO THE FINANCIAL STATEMENTS

## MARCH 31, 1998

### 1. Authority and Purpose

The Education Revolving Fund operates under the authority of Section 21.1 of the Financial Administration Act, Chapter F-9, revised Statutes of Alberta 1980, as amended.

The Fund operates as the Learning Resources Distributing Centre and provides the educational systems and the public with educational materials on a non-profit basis. The Fund purchases, warehouses and sells learning materials as well as produces distance and correspondence education materials and teacher support resources developed or sponsored by the Department of Education. The Fund also distributes educational and other similar materials on behalf of other government departments.

In January, 1998 Alberta Education adopted a plan to divest the Education Revolving Fund to a not-for-profit organization on or before March 31, 1999. Proposals have been received from three organizations that had expressed interest in assuming responsibility for the services now offered by the Learning Resources Distributing Centre. A Divestiture Team within the Department of Education has evaluated the responses and has commenced negotiations with one of the parties.

### 2. Significant Accounting Policies

(a) Inventory

Inventory is valued at the lower of cost, determined on a weighted average cost basis, and estimated net realizable value.

(b) Capitalization of consulting fees

Consulting fees incurred to develop computer software are capitalized.

(c) Amortization

Capital assets are amortized on a straight-line basis over their estimated useful lives to a salvage value of 0% to 10% of cost at the following annual rates:

| | |
|---|---|
| Warehouse and office equipment | 10% |
| Computer hardware | 20% |
| Computer software | 25% |
| Production equipment | 10% to 30% |

(d) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

(e) Fair Value

The fair value of financial instruments is generally determined as follows:

Accounts receivable and accounts payable are all short term in nature and as such, their carrying value approximates fair value.

Unless otherwise disclosed in the notes to the financial statements, the fair value of an instrument approximates its carrying value.

(f) Pension Obligations

Unfunded liabilities under pension plans for employees of the Provincial Government have not been recorded.

(g) Long-Term Disability Employee Benefits

Accrued long-term disability benefits have not been recorded in these financial statements.

(h) Excluded Direct Costs

Certain direct office, warehouse, furniture and accommodation costs relating to the administration of the Fund are not reflected in these financial statements. These costs are recorded by the Ministries that paid the expenses on behalf of the Fund.

## 3. Capital Assets

| | 1998 | | | 1997 |
|---|---|---|---|---|
| | Cost | Accumulated Amortization | Net | Net |
| Warehouse and office equipment | $ 310,608 | $ 178,627 | $ 131,981 | $ 127,064 |
| Computer hardware | 1,170,148 | 793,157 | 376,991 | 409,460 |
| Computer software | 1,457,022 | 1,288,900 | 168,122 | 196,821 |
| Production equipment | 965,744 | 930,893 | 34,851 | 84,835 |
| | $ 3,903,522 | $ 3,191,577 | $ 711,945 | $ 818,180 |

| **Reconciliation:** | | |
|---|---|---|
| Net book value at beginning of year | $ 818,180 | $ 1,308,868 |
| Additions at cost | 228,410 | 167,517 |
| Amortization | (321,185) | (629,706) |
| Disposals - cost | (308,358) | (282,960) |
| Disposals - accumulated amortization | 294,898 | 254,461 |
| Net book value at end of year | $ 711,945 | $ 818,180 |

## 4. Advance from general revenues

Under the provisions of the Financial Administration Act, the Fund receives non-interest bearing advances from general revenues as required for operations, to a maximum of $40,000,000 and repays such advances as monies are received from the sale of learning resources and supplies.

## 5. Sales

The Learning Resources Credit Allocation Grant assists eligible schools in the purchase of student learning resources from the Fund. Sales include the following amounts contributed by the Province of Alberta as grants allowed to school authorities.

| | 1998 | 1997 |
|---|---|---|
| Learning Resources Credit Allocation Grant | $ 4,044,447 | $ 3,978,733 |

## 6. Cost of Goods Sold

| | 1998 | 1997 |
|---|---|---|
| Inventory at beginning of year | $ 7,142,246 | $ 8,207,639 |
| Purchases | 14,117,874 | 14,220,348 |
| Inventory write-downs and obsolescence | 375,050 | 731,766 |
| | 21,635,170 | 23,159,753 |
| Production: | | |
| Salaries and wages | 1,012,958 | 1,066,214 |
| Materials and supplies | 700,671 | 802,475 |
| Amortization | 65,210 | 138,501 |
| Other | 313,326 | 335,809 |
| | 2,092,165 | 2,342,999 |
| Goods available for sale | 23,727,335 | 25,502,752 |
| Less: Inventory at end of year | 6,675,958 | 7,142,246 |
| | $ 17,051,377 | $ 18,360,506 |

## 7. Sundry Revenue

| | 1998 | 1997 |
|---|---|---|
| Recovery from distance learning | $ 91,373 | $ - |
| Recoveries from general revenues | 91,342 | 53,340 |
| Miscellaneous | 40,852 | 31,678 |
| Freight and postage recoveries | 38,947 | 38,654 |
| | $ 262,514 | $ 123,672 |

## 8. Salaries, Wages, Contract Services and Employee Benefits

| | 1998 | | | | 1997 | |
|---|---|---|---|---|---|---|
| | Number of Individuals | Salary $ | Benefits and Allowances $ | Total $ | Number of Individuals | Total $ |
| **Managers**<br>(Average 1998 - 76,027)<br>(Average 1997 - 75,910) | 3 | $ 193,209 | $ 34,872 | $ 228,081 | 3 | $ 227,729 |
| **Other full-time staff**<br>(Average 1998 - 36,390)<br>(Average 1997 - 33,859) | 83.1 | 2,578,993 | 445,017 | 3,024,010 | 93 | 3,148,931 |
| **Part-time and casual wage staff** | | 374,183 | 20,820 | 395,003 | | 299,485 |
| | | $ 3,146,385 | $ 500,709 | $ 3,647,094 | | $ 3,676,145 |

**Reconciliation to Statement of Operations and Surplus**

| | 1998 | 1997 |
|---|---|---|
| Total salaries and benefits per above | $ 3,647,094 | $ 3,676,145 |
| Salaries capitalized into cost of inventory | (1,012,958) | (1,066,214) |
| Severance pay-outs | - | 45,031 |
| Contract services | 272,609 | 366,473 |
| Increase (decrease) in salary accruals | 103,109 | (232) |
| Salaries and benefits per Statement of Operations and Surplus | $ 3,009,854 | $ 3,021,203 |

## 9. Commitments

The Fund is committed to future minimum lease payments for leased equipment and contracted services as follows:

| | |
|---|---|
| 1999 | $ 282,228 |
| 2000 | 110,578 |
| 2001 | 20,588 |
| 2002 | 4,925 |
| 2003 | 3,278 |
| | $ 421,597 |

### 10. Related Party Transactions

Substantially all of the sales revenue and grant revenue earned by the Fund is earned from related parties such as school authorities and other provincial government departments.

### 11. Budget

The revenue and expenses budget amounts shown in these financial statements agree with the 1997-98 Government Estimates. Budget amounts were approved by management in September 1996.

### 12. Uncertainty due to the Year 2000

The year 2000 issue is the result of some computer programs being written using two digits rather than four to define the applicable year. Computer programs that have date sensitive software may recognize a date using "00" as the year 1900 rather than the year 2000, which could result in miscalculations or system failures. In addition, similar problems may arise in some systems if certain dates in 1999 are not recognized as a valid date or are recognized to represent something other than a date. The effects of the year 2000 issue may be experienced before, on, or after January 1, 2000. If not addressed, the effect on operations and financial reporting may range from minor errors to significant systems failure that could affect the ability to conduct some operations.

The Fund is currently working to resolve the potential effect of the year 2000 on the processing of date sensitive information by the Fund's computerized information systems in a timely manner. The costs of addressing potential problems by modifying, replacing or retiring significant portions of computerized information systems are not expected to have a material adverse effect on the Fund's financial condition. Despite the Fund's efforts to address this issue, it is not possible to be certain that all aspects of the year 2000 issue affecting the Fund, including those related to the efforts of customers, suppliers and other third parties, will be fully resolved.

### 13. Approval of the Financial Statements

These financial statements were approved by Management.

# EDUCATION REVOLVING FUND
## SCHEDULE OF REVENUE AND EXPENSES BY PROGRAM
## FOR THE YEAR ENDED MARCH 31, 1998

| | 1998 | | 1997 |
|---|---|---|---|
| | Budget | Actual | Actual |
| Revenue | | | |
| Sale of learning resources | $ 16,214,000 | $ 18,124,968 | $ 18,529,141 |
| Intra Departmental transfers | 5,943,000 | 5,352,349 | 5,358,738 |
| | 22,157,000 | 23,477,317 | 23,887,879 |
| Expenses | | | |
| Head office | 17,558,000 | 18,012,506 | 19,372,270 |
| Distance and correspondence education | 3,540,000 | 2,629,904 | 2,861,167 |
| Materials Resource Centre | 1,079,000 | 1,083,542 | 961,048 |
| | 22,177,000 | 21,725,952 | 23,194,485 |
| Net income (loss) | $ (20,000) | $ 1,751,365 | $ 693,394 |

# Index of Government Agencies, Funds and Reporting Entities

## Entities included in the consolidated government reporting entity

| *Ministry, Department, Fund or Agency* | *Ministry Annual Report* |
|---|---|
| Agriculture Financial Services Corporation | Agriculture, Food and Rural Development |
| Agriculture, Food and Rural Development Revolving Fund | Agriculture, Food and Rural Development |
| Alberta Agricultural Research Institute | Agriculture, Food and Rural Development |
| Alberta Alcohol and Drug Abuse Commission | Community Development |
| Alberta Dairy Control Board | Agriculture, Food and Rural Development |
| Alberta Energy and Utilities Board | Energy |
| Alberta Foundation for the Arts | Community Development |
| Alberta Gaming and Liquor Commission | Economic Development |
| Alberta Heritage Foundation for Medical Research Endowment Fund | Treasury |
| Alberta Heritage Savings Trust Fund | Treasury |
| Alberta Heritage Scholarship Fund | Treasury |
| Alberta Insurance Council | Treasury |
| Alberta Intermodal Services Ltd. | Treasury |
| Alberta Motion Picture Development Corporation | Economic Development |
| Alberta Municipal Financing Corporation | Treasury |
| Alberta Oil Sands Technology and Research Authority | Energy |
| Alberta Opportunity Company | Economic Development |
| Alberta Pensions Administration Corporation | Treasury |
| Alberta Petroleum Marketing Commission | Energy |
| Alberta Research Council | Science, Research and Information Technology |
| Alberta Risk Management Fund | Treasury |
| Alberta School Foundation Fund | Education |
| Alberta Science and Research Authority | Science, Research and Information Technology |
| Alberta Securities Commission | Treasury |
| Alberta Social Housing Corporation | Municipal Affairs |
| Alberta Special Waste Management Corporation | Environmental Protection |
| Alberta Sport, Recreation, Parks and Wildlife Foundation | Community Development |
| Alberta Treasury Branches | Treasury |
| ATB Investment Services Inc. | Treasury |
| Chembiomed Ltd. (in liquidation) | Treasury |
| Credit Union Deposit Guarantee Corporation | Treasury |
| Crop Reinsurance Fund of Alberta | Agriculture, Food and Rural Development |
| Department of Agriculture, Food and Rural Development | Agriculture, Food and Rural Development |
| Department of Community Development | Community Development |
| Department of Economic Development | Economic Development |
| Department of Education | Education |
| Department of Energy | Energy |
| Department of Environmental Protection | Environmental Protection |
| Department of Family and Social Services | Family and Social Services |
| Department of Justice | Justice |
| Department of Municipal Affairs | Municipal Affairs |
| Department of Public Works, Supply and Services | Public Works, Supply and Services |
| Department of Science, Research and Information Technology | Science, Research and Information Technology |
| Department of Transportation and Utilities | Transportation and Utilities |
| Department of Treasury | Treasury |

## Entities included in the consolidated government reporting entity-continued

| *Ministry, Department, Fund or Agency* | *Ministry Annual Report* |
|---|---|
| Economic Development and Tourism Revolving Fund | Economic Development |
| Education Revolving Fund | Education |
| Environmental Protection and Enhancement Fund | Environmental Protection |
| Environmental Protection Revolving Fund | Environmental Protection |
| 475342 Alberta Ltd. (in liquidation) | Treasury |
| Gainers Inc. | Treasury |
| Gas Alberta Operating Fund | Transportation and Utilities |
| Historic Resources Fund | Community Development |
| Human Rights, Citizenship and Multiculturalism Education Fund | Community Development |
| Livestock Patrons' Assurance Fund | Agriculture, Food and Rural Development |
| Lottery Fund | Economic Development |
| Ministry of Advanced Education and Career Development [1] | Advanced Education and Career Development |
| Ministry of Agriculture, Food and Rural Development | Agriculture, Food and Rural Development |
| Ministry of Community Development | Community Development |
| Ministry of Economic Development | Economic Development |
| Ministry of Education | Education |
| Ministry of Energy | Energy |
| Ministry of Environmental Protection | Environmental Protection |
| Ministry of Executive Council [1] | Executive Council |
| Ministry of Family and Social Services | Family and Social Services |
| Ministry of Health [1] | Health |
| Ministry of Intergovernmental and Aboriginal Affairs [1] | Intergovernmental and Aboriginal Affairs |
| Ministry of Justice | Justice |
| Ministry of Labour [1] | Labour |
| Ministry of Municipal Affairs | Municipal Affairs |
| Ministry of Public Works, Supply and Services | Public Works, Supply and Services |
| Ministry of Science, Research and Information Technology | Science, Research and Information Technology |
| Ministry of Transportation and Utilities | Transportation and Utilities |
| Ministry of Treasury | Treasury |
| N.A. Properties (1994) Ltd. | Treasury |
| Natural Resources Conservation Board | Environmental Protection |
| NFI Finance, Inc. (in liquidation) | Treasury |
| Persons with Developmental Disabilities Foundation | Family and Social Services |
| Public Works, Supply and Services Revolving Fund | Public Works, Supply and Services |
| S C Financial Ltd. | Treasury |
| Science and Research Fund | Science, Research and Information Technology |
| The Alberta Government Telephones Commission | Treasury |
| The Alberta Historical Resources Foundation | Community Development |
| The Government House Foundation | Community Development |
| The Wild Rose Foundation | Community Development |
| Transportation Revolving Fund | Transportation and Utilities |
| Treasury Revolving Fund | Treasury |
| Utility Companies Income Tax Rebates Fund | Treasury |
| Victims of Crime Fund | Justice |

[1] Ministry includes only the department so separate department information is not necessary.

## Entities not included in the consolidated government reporting entity

| *Fund or Agency* | *Ministry Annual Report* |
|---|---|
| Alberta Cancer Board | Health |
| Alberta Heritage Foundation for Medical Research | Science, Research and Information Technology |
| Alberta Teachers' Retirement Fund Board | Education |
| Improvement Districts Trust Account | Municipal Affairs |
| Local Authorities Pension Plan | Treasury |
| Long-Term Disability Benefit Fund-Bargaining Unit | Advanced Education and Career Development |
| Long-Term Disability Benefit Fund-Management, Opted Out and Excluded | Advanced Education and Career Development |
| Management Employees Pension Plan | Treasury |
| Provincial Judges and Masters in Chambers Pension Plan | Treasury |
| Provincial Mental Health Advisory Board | Health |
| Public Post Secondary Institutions | Advanced Education and Career Development |
| Public Service Management (Closed Membership) Pension Plan | Treasury |
| Public Service Pension Plan | Treasury |
| Regional Health Authorities | Health |
| School Boards | Education |
| Special Areas Trust Account | Municipal Affairs |
| Special Forces Pension Plan | Treasury |
| Universities Academic Pension Plan | Treasury |
| Workers' Compensation Board | Labour |

Alberta
EDUCATION

First things first... Our Children

# *Alberta Education's*

# 93rd ANNUAL REPORT

## and 4th Annual Results Report

## 1997/1998

## Part 2

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This Annual Report is available on the Internet at Alberta Education's home page <http://ednet.edc.gov.ab.ca>; click on Education System.

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- School Authority Financial Information 22

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# The Alberta Teachers' Retirement Fund Board

The Alberta Teachers' Retirement Fund Board (ATRF) is a corporation established under the Teachers' Pension Plans Act. The ATRF is sponsored by the Government of Alberta and plan members who are represented by The Alberta Teachers' Association. Each of the two sponsors nominates three persons for appointment to the board, and appointments are made by the Lieutenant Governor in Council. The legislation requires that board members select the Chair from among the members nominated by The Alberta Teachers' Association.

The ATRF is the trustee, administrator and custodian of the assets of the Teachers' Pension Plan for all Alberta teachers employed in school jurisdictions and charter schools. It also is the trustee, administrator and custodian of the Private School Teachers' Pension Plan for teachers employed by those private schools that have elected to join the plan. The ATRF provides services to 54 000 plan members and other plan stakeholders.

Under the Teachers' Pension Plans Act, the Government of Alberta guarantees the payment of all pension benefits under the Teachers' Pension Plan with respect to service before September 1, 1992. Each of the two plan sponsors share equally in the funding for current service benefits, including the 60 per cent cost-of-living adjustment. Active plan members are solely responsible for additional 10 per cent cost-of-living adjustments provided for service after September 1, 1992. For service prior to September 1, 1992, the Government of Alberta and active plan members contribute 67.35 per cent and 32.65 per cent respectively towards the amount required to fund the unfunded liability.

The audited financial statements of the ATRF for the year ended August 31, 1997, are attached.

# Alberta Teachers' Retirement Fund Board

Financial Statements

August 31, 1997

# ALBERTA TEACHERS' RETIREMENT FUND BOARD

## FINANCIAL STATEMENTS

## AUGUST 31, 1997

Auditor's Report

Statement of Net Assets Available for Benefits
and Accrued Pension Benefits and Deficiency

Statement of Changes in Net Assets Available for Benefits

Statement of Changes in Accrued Pension Benefits

Notes to the Financial Statements

AUDITOR
GENERAL
*Alberta*

# AUDITOR'S REPORT

To the Alberta Teachers' Retirement Fund Board

I have audited the statement of net assets available for benefits and accrued pension benefits and deficiency of the Alberta Teachers' Retirement Fund Board as at August 31, 1997 and the statements of changes in net assets available for benefits and changes in accrued pension benefits for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at August 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Peter Valentine FCA
Auditor General

Edmonton, Alberta
March 10, 1998

## ALBERTA TEACHERS' RETIREMENT FUND BOARD

## STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AND ACCRUED PENSION BENEFITS AND DEFICIENCY

### AS AT AUGUST 31, 1997

($ thousands)

| | 1997 | 1996 |
|---|---|---|
| NET ASSETS AVAILABLE FOR BENEFITS | | |
| Assets | | |
| Cash | $ 905 | $ 900 |
| Investments (Note 4, 5) | 1,484,159 | 1,170,205 |
| Receivables (Note 6) | 37,344 | 20,274 |
| Capital assets (Note 7) | 1,635 | 1,350 |
| Prepaid expenses | 23 | 13 |
| | 1,524,066 | 1,192,742 |
| Liabilities | | |
| Accounts payable (Note 8) | 16,477 | 5,401 |
| Deferred revenue - Province of Albert | 1,297 | - |
| | 17,774 | 5,401 |
| Net assets available for benefits | 1,506,292 | 1,187,341 |
| Provision for fluctuation in market val | (150,292) | (63,341) |
| Actuarial value of net assets available for benefits | 1,356,000 | 1,124,000 |
| ACCRUED PENSION BENEFITS | 5,215,000 | 5,644,000 |
| DEFICIENCY | $ 3,859,000 | $ 4,520,000 |

The accompanying notes are part of these financial statements.

## ALBERTA TEACHERS' RETIREMENT FUND BOARD

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

## FOR THE YEAR ENDED AUGUST 31, 1997

($ thousands)

| | 1997 | 1996 |
|---|---|---|
| Increase in net assets | | |
| Investment income (Note 9) | $ 52,314 | $ 44,623 |
| Current period change in fair value of investments | 203,257 | 98,469 |
| Contributions | | |
| Current: (Note 10) | | |
| Teachers | 137,771 | 124,922 |
| Province of Alberta | 157,925 | 143,003 |
| Employers | 399 | 425 |
| Past service purchases | 907 | 1,104 |
| Transfers from other plans | 859 | 3,646 |
| | 297,861 | 273,100 |
| Total increase in net assets | 553,432 | 416,192 |
| Decrease in net assets | | |
| Pension benefits | 220,486 | 204,951 |
| Termination benefits | 6,366 | 5,949 |
| Transfers to other plans | 2,279 | 3,839 |
| Administrative expenses (Note 11) | 5,350 | 5,228 |
| Total decrease in net assets | 234,481 | 219,967 |
| Change in net assets for the year | 318,951 | 196,225 |
| Net assets available for benefits at beginning of year | 1,187,341 | 991,116 |
| Net assets available for benefits at end of year | $ 1,506,292 | $ 1,187,341 |

# ALBERTA TEACHERS' RETIREMENT FUND BOARD

## STATEMENT OF CHANGES IN ACCRUED PENSION BENEFITS

## FOR THE PERIOD ENDED AUGUST 31, 1997

($ thousands)

| | Two Years Ended 1997 | Year Ended 1995 |
|---|---|---|
| Accrued pension benefits at beginning of period | $ 5,244,000 | $ 4,748,000 |
| Increase in accrued pension benefits | | |
| Interest on accrued benefits | 922,000 | 413,000 |
| Benefits accrued | 348,000 | 159,000 |
| Purchases/transfers in | - | 11,000 |
| Miscellaneous net actuarial losses | - | 66,000 |
| | 1,270,000 | 649,000 |
| Decrease in accrued pension benefits | | |
| Benefits paid | (438,000) | (203,000) |
| Changes in actuarial assumptions - economic | (426,000) | - |
| Changes in actuarial assumptions - demographics | (135,000) | - |
| Change in contingency reserve/valuation techniques | (123,000) | 50,000 |
| Miscellaneous net actuarial gains | (177,000) | - |
| | (1,299,000) | (153,000) |
| Accrued pension benefits at end of period | $ 5,215,000 | $ 5,244,000 |

## ALBERTA TEACHERS' RETIREMENT FUND BOARD

## NOTES TO THE FINANCIAL STATEMENTS

## AUGUST 31, 1997

### Note 1 Authority and Nature of Operations

The Alberta Teachers' Retirement Fund Board is trustee and administrator of the Teachers' Pension Plan and the Private School Teachers' Pension Plan (the "Plans"). These financial statements report the financial position of the Plans at year-end and their results of operations and changes in financial position for the year.

The Alberta Teachers' Retirement Fund Board operates under the authority of the Teachers' Pension Plans Act, Chapter T-1.5.

### Note 2 Description of the Alberta Teachers' Retirement Fund Board Pension Plans

The following description of the Plans is a summary only.

#### (a) General

The Plans are contributory defined benefit pension plans for the teachers of Alberta.

#### (b) Guarantee

The payment of all benefits for service prior to September 1, 1992 under the Teachers' Pension Plan is guaranteed by the Province of Alberta (the "Province").

#### (c) Funding

All teachers under contract with school jurisdictions and charter schools in Alberta are required to contribute to the Teachers' Pension Plan. Current service costs and related actuarial gains or losses are funded by equal contributions from the Province and the teachers. The additional 10 percent cost-of-living adjustment for service earned after 1992, as described in Note 2(i), is funded entirely by the teachers. The unfunded liability for service credited prior to September 1, 1992 is being financed by additional contributions in the ratio of 67.35 percent by the Province and 32.65 percent by the teachers over the period ending August 31, 2060. The determination of the value of the benefits and the required contributions is made on the basis of periodic actuarial valuations (Note 12).

(c) Funding (continued)

Certain public colleges and other designated organizations in Alberta also participate in the Teachers' Pension Plan under the same funding arrangements, except these organizations make the employer contributions in lieu of the Province.

Certain private schools participate in the Private School Teachers' Pension Plan. Plan costs are funded by contributions from the employers and the teachers. No additional contributions are received as there is no unfunded liability.

(d) Retirement Pensions

Retirement pensions are based on the number of years of pensionable service and the highest consecutive five-year average salary. Pensions are payable to teachers who retire after completion of at least five years of pensionable service, with certain restrictions, and who have attained age 65. Unreduced pensions are also payable to teachers who have reached at least age 55 and the sum of their age and service equals 85. With certain restrictions, reduced early retirement pensions are payable to teachers who retire on or after age 55 with a minimum of five years of pensionable service.

(e) Disability Benefits

Teachers who are disabled after August 31, 1992 may be credited with pensionable service while disabled. Teachers do not contribute to the pension plans while disabled.

(f) Termination Benefits

Subject to lock-in provisions, refunds and commuted value transfers are available when a teacher ceases employment.

(g) Death Benefits

Death benefits are available upon the death of a teacher and may be available upon the death of a pensioner. The benefit may take the form of a lump sum payment or a survivor pension.

(h) Other Provisions

Purchase of past service and reinstatement of refunded service is allowed on a basis that is cost neutral to the Plans.

Note 2 Description of the Alberta Teachers' Retirement Fund Board Pension Plans (continued)

(i) Cost-of-Living Adjustments

Pensions payable are increased each year by an amount equal to 60 percent of the increase in the Alberta Consumer Price Index. The portion of pension earned after 1992 is increased by an additional 10 percent of the increase in the Alberta Consumer Price Index.

(j) Income Taxes

The Plans are Registered Pension Plans as defined in the Income Tax Act and are not subject to income taxes. The income tax registration number is 0359125.

Note 3 Summary of Significant Accounting Policies and Reporting Practices

(a) Basis of Presentation

The financial statements are prepared on a going-concern basis in accordance with generally accepted accounting principles and present the aggregate financial position of the Plans. The statements account for the net assets available to pay pension benefits, and are prepared to assist participants and others in reviewing the activities of the Plans for the fiscal year. They do not reflect funding requirements of the Plans or the benefit security of individual participants.

Comparative figures have been reclassified, where necessary, to conform to the 1997 presentation.

(b) Investments

Investments are stated at market value, which approximates fair value. The methods used to determine year-end market value are explained in the following paragraphs.

- Short-term deposits are recorded at cost which approximates market value.
- The value of bonds and debentures, and publicly traded securities is based on market prices quoted by an independent supplier of securities related data.
- The value of the investment in a real estate pooled fund is determined by using market prices provided by the fund manager.

## Note 3 Summary of Significant Accounting Policies and Reporting Practices (continued)

### (b) Investments (continued)

- The value of properties owned as a result of mortgage foreclosures is determined by management after consideration of the most recent independent appraisals and offers to purchase.
- The value of mortgages is based on the present value of future cash flows. These cash flows are discounted using the year-end mortgage rates offered by Canadian banks.
- The value of oil and gas properties is based on the net present value of reserves as determined by independent specialists.
- Private placements largely represent proportionate interests in venture capital partnerships. The year-end values of the underlying assets owned by the partnerships are determined by the General Partner. The year-end value for the other private investment is determined by management.

### (c) Actuarial Value of Net Assets Available for Benefits

Net assets available for benefits are adjusted by a provision for market value fluctuations to moderate the effects of market volatility on investment value. The provision is based on the difference between historical rates of return on fund assets in the three-year period ending on the valuation date, and the rates of return predicted by the economic assumptions for the period. A constraint on this calculation limits the actuarial value of net assets available for benefits to be no less than 90% and no greater than 110% of the fair value of the investments.

### (d) Foreign Exchange

Foreign currency transactions are translated into Canadian dollars at rates of exchange prevailing at the dates of the transactions. At year end, the market value of investments and any other assets and liabilities denominated in a foreign currency are translated at the year-end exchange rate. Exchange differences are included in the determination of investment income or current period change in market value.

### (e) Derivative Financial Instruments

Gains or losses on forward foreign exchange contracts are recognized with changes in market value.

Note 3 Summary of Significant Accounting Policies and Reporting Practices (continued)

(f) Capital Assets

Capital assets are recorded at cost. Amortization is calculated using the straight-line method at the following annual rates so as to expense the cost of the assets over their estimated useful lives. Software under development is not amortized until implemented.

| | |
|---|---|
| Furniture and equipment 10-25% | Computer hardware and software 20% |

Note 4 Investments

| | 1997 | 1996 |
|---|---|---|
| | ($ thousands) | |
| **Fixed Income** | | |
| Short terms | $ 26,558 | $ 14,982 |
| Bonds and debentures [(a)] | 597,272 | 380,477 |
| Non-Canadian bonds [(b)] | 67,848 | 63,044 |
| Mortgages | 2,122 | 7,849 |
| | 693,800 | 466,352 |
| **Equities** | | |
| Canadian equities | 535,349 | 497,469 |
| International equities | 139,088 | 87,617 |
| US equities | 70,170 | 59,533 |
| Real estate | 19,690 | 16,111 |
| Oil and gas | 4,594 | 21,405 |
| Private placements | 468 | 718 |
| Other real estate investment[(c)] | 21,000 | 21,000 |
| | 790,359 | 703,853 |
| | $ 1,484,159 | $ 1,170,205 |

(a) Based on market values at August 31, 1997 bonds and debentures have an average effective yield of 5.85% per annum (1996: 7.33%) and the following term structure:

| | 1997 | 1996 |
|---|---|---|
| Under 5 years | 54% | 45% |
| 5 to 10 years | 29% | 33% |
| Over 10 years | 17% | 22% |

Note 4 Investments (continued)

(b) Non-Canadian Bonds

The non-Canadian bond portfolio is externally managed and consists of the following:

| | 1997 | 1996 |
|---|---|---|
| | ($ thousands) | |
| Bonds | $ 59,646 | $ 62,206 |
| Short terms | 5,547 | 679 |
| Cash | 2,655 | 159 |
| | $ 67,848 | $ 63,044 |

(c) Other Real Estate Investment

Other real estate investment consists of an investment in a wholly-owned subsidiary, 1020311 Ontario Inc. The sole purpose of 1020311 Ontario Inc. is to own and manage a hotel in Ontario.

(d) Investments with the Province of Alberta

Investments include bonds issued by the Province of Alberta of $11,296,000 (1996: $Nil).

(e) Interest Rate Risk

Interest rate risk relates to the possibility that the investments will change in value due to future fluctuations in market interest rates. This risk arises from differences in the timing and amount of cash flows related to the Plans' assets and liabilities.

As at August 31, 1997, a 1% increase in nominal interest rates would result in a decline in the value of domestic bonds and debentures and short-term deposits of 4.2%.

Note 4 Investments (continued)

(f) Credit Risk

Credit risk arises from the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract.

The Plans limit their credit risk by dealing with counterparties that are considered to be of high quality, setting and monitoring compliance with portfolio guidelines, diversification and obtaining collateral where appropriate.

The Plans record all investments at fair value. Consequently, investment values reflected in Note 4 of these financial statements represent the maximum credit risk exposure of the Plans as at August 31, 1997.

Note 5 Derivative Financial Instruments

Derivatives are financial contracts, the value of which is derived from the value of underlying assets or foreign exchange rates. The Plans use derivative financial instruments when appropriate in the administration of their asset management and to assist in the management of financial risks.

Foreign currency forwards are contractual obligations either to buy or sell a specified amount of foreign currencies at predetermined future dates and exchange rates. A portion of the foreign currency exposure arising from the holdings within the non-Canadian bond and international equity portfolios is hedged by foreign currency forwards.

Note 6 Receivables

| | 1997 | 1996 |
|---|---|---|
| | ($ thousands) | |
| Investments | $ 30,941 | $ 13,234 |
| Contributions | 6,399 | 5,776 |
| Province of Alberta | - | 1,246 |
| Other | 4 | 18 |
| | $ 37,344 | $ 20,274 |

Note 7 Capital Assets

|  | 1997 |  |  | 1996 |
|---|---|---|---|---|
|  | Cost | Accumulated Amortization | Net | Net |
|  |  | ($ thousands) |  |  |
| Furniture and equipment | $ 401 | $ 183 | $ 218 | $ 196 |
| Computer hardware and software | 2,769 | 1,814 | 955 | 1,047 |
| Software under development | 462 | - | 462 | 107 |
|  | $3,632 | $ 1,997 | $ 1,635 | $ 1,350 |

Note 8 Accounts Payable

|  | 1997 | 1996 |
|---|---|---|
|  | ($ thousands) |  |
| Investment purchases | $ 12,595 | $ 1,439 |
| Tax withholdings | 3,321 | 3,001 |
| Other investment transactions | 190 | 350 |
| Contribution refunds and transfers | 15 | 61 |
| Miscellaneous | 356 | 550 |
|  | $ 16,477 | $ 5,401 |

Note 9 Investment Income

|  | 1997 | 1996 |
|---|---|---|
|  | ($ thousands) |  |
| Interest income |  |  |
| Cash and short terms | $ 1,506 | $ 2,108 |
| Bonds and debentures | 34,760 | 26,980 |
| Non-Canadian bonds | 3,732 | 4,236 |
| Mortgages | 428 | 420 |
| Dividend income |  |  |
| Canadian equities | 8,619 | 8,278 |
| International equities | 1,671 | 1,262 |
| US equities | 29 | 249 |
| Real estate | (4) | (18) |
| Oil and gas | 1,573 | 1,108 |
|  | $ 52,314 | $ 44,623 |

Investment income includes interest of $734,000 (1996: $1,416,000) earned on bonds issued by the Province of Alberta.

Note 10 Current Contributions

| | 1997 | 1996 |
|---|---|---|
| | ($ thousands) | |
| **Teachers** | | |
| Current service | $ 99,033 | $ 92,764 |
| Unfunded liability | 28,719 | 24,411 |
| Additional COLA | 10,019 | 7,747 |
| | $ 137,771 | $ 124,922 |
| **Province of Alberta** | | |
| Current service | $ 98,721 | $ 94,371 |
| Unfunded liability | 59,204 | 48,632 |
| | $ 157,925 | $ 143,003 |
| **Employers (Note 2c)** | | |
| Current service | $ 337 | $ 372 |
| Unfunded liability | 62 | 53 |
| | $ 399 | $ 425 |

Note 11 Administrative Expenses

| | 1997 | | 1996 |
|---|---|---|---|
| | Budget | Actual | Actual |
| | ($ thousands) | | |
| Salaries and benefits (Note 14) | $2,241 | $2,081 | $2,017 |
| Investment management | 1,733 | 1,486 | 1,521 |
| Premises and equipment | 729 | 746 | 717 |
| Consultant fees | 427 | 376 | 457 |
| Communications | 404 | 369 | 271 |
| Custodial and banking charges | 165 | 145 | 139 |
| Audit fees | 65 | 60 | 65 |
| Board and Investment Committee | 40 | 26 | 22 |
| Miscellaneous | 18 | 61 | 19 |
| | $5,822 | $5,350 | $5,228 |

## Note 12 Obligations for Benefits

Actuarial valuations of the Plans were done as at August 31, 1997 by Buck Consultants Limited, a firm of consulting actuaries. The present value of accrued benefits was determined using the projected benefit method prorated on service. The assumptions used in the valuations are based on the Board's best estimate of future events. Future experience will differ from those assumptions. Any differences between the actuarial assumptions and future experience will emerge as gains or losses in future valuations.

The major long-term economic assumptions used in the current and prior actuarial valuations are:

| | 1997 | 1995 |
|---|---|---|
| Rate of return on invested assets | 8.50% | 8.50% |
| Rate of inflation | 4.00% | 4.50% |
| Real wage increases | 1.00% | 1.00% |
| Population growth | 0.75% | 1.50% |

The above assumptions were modified for fiscal years ending in 1998 to 2001 to reflect a lower inflation environment.

In 1997, the constraint limiting the actuarial value of net assets available for benefits to be no less than 90% of the fair value of investments was applied. Without the application of this constraint, the actuarial value of net assets available for benefits would have been $30 million lower.

The actuarial valuation of the Teachers' Pension Plan at August 31, 1997 determined an unfunded liability of $3,861 million. In accordance with legislation, the $252 million surplus attributable to service after August 1992 has been used to reduce the unfunded liability for service credited prior to September 1992.

The actuarial valuation of the Private School Teachers' Pension Plan at August 31, 1997 determined a surplus of $2 million.

Note 12 Obligations for Benefits (continued)

| | Teachers' Pension Plan | | Private School Teachers' Pension Plan | Total |
|---|---|---|---|---|
| | Pre Sept 1992 | Post Aug 1992 | | |
| | ($thousands) | | | |
| Net assets at beginning of year | $ 252,833 | $ 918,806 | $ 15,702 | $ 1,187,341 |
| Net contributions | 83,314 | 205,511 | 391 | 289,216 |
| Benefits | (211,726) | (8,339) | (421) | (220,486) |
| Investment earnings | 43,563 | 208,681 | 3,327 | 255,571 |
| Administrative expenses | (440) | (4,841) | (69) | (5,350) |
| Net assets available for benefits | 167,544 | 1,319,818 | 18,930 | 1,506,292 |
| Provision for fluctuation in asset value | (16,544) | (131,818) | (1,930) | (150,292) |
| Actuarial value of accrued benefits | (4,264,000) | (936,000) | (15,000) | (5,215,000) |
| | (4,113,000) | 252,000 | 2,000 | (3,859,000) |
| Transfer of surplus | 252,000 | (252,000) | - | - |
| (Deficiency)/surplus | $(3,861,000) | $ - | $ 2,000 | $ (3,859,000) |

Note 13 Investment Performance

The following is a summary of the investment performance results attained by the Alberta Teachers' Retirement Fund Board:

| | One-Year Return | Five-Year Average Annual Compound Return |
|---|---|---|
| Alberta Teachers' Retirement Fund Board | 21.1% | 11.9% |
| Benchmark(1) | 19.8% | 12.1% |
| Long-Term Investment Objective(2) | 5.8% | 5.7% |

(1) The benchmark return is a weighted average of certain market index returns, selected by the Board, based [illegible] the fund's weight in various fixed-income and equity investment classes.

(2) The investment objective determined by the Board is the long-term rate of return assumption used in the actuarial valuation. The long-term rate of return target was set at 3.5 percent over inflation for the year ended August 31, 1993 and 4 percent over inflation for the four years ended August 31, 1997.

Note 14 Salaries and Benefits

| | 1997 | | | | 1996 | |
|---|---|---|---|---|---|---|
| | Number of Individuals | Salary(1) | Benefits and Allowances(2) | Total | Number of Individuals | Total |
| Board Chair | 1.0 | $ - | $ - | $ - | 1.0 | $ - |
| Board Members | 5.0 | 5,000 | - | 5,000 | 5.0 | 3,900 |
| | | 5,000 | | 5,000 | | 3,900 |
| Executive Director | 1.0 | 105,000 | 15,000 | 120,000 | 1.0 | 106,000 |
| Director of Investments | 1.0 | 140,000 | 16,000 | 156,000 | 1.0 | 145,000 |
| Coordinator, Information Services | 1.0 | 73,000 | 12,000 | 85,000 | 1.0 | 87,000 |
| Coordinator, Financial Services | 1.0 | 68,000 | 15,000 | 83,000 | 1.0 | 75,000 |
| Portfolio Manager, Fixed Income (3) | 0.9 | 65,000 | 13,000 | 78,000 | 0.6 | 53,000 |
| Other Managers (4) | 1.2 | 60,000 | 15,000 | 75,000 | 1.6 | 103,000 |
| Other Full-time Staff (5) | 28.1 | 1,016,000 | 251,000 | 1,267,000 | 27.1 | 1,231,000 |
| Temporary Wage Staff | | 202,000 | 15,000 | 217,000 | | 217,000 |
| | | 1,729,000 | 352,000 | 2,081,000 | | 2,017,000 |
| | | $ 1,734,000 | $ 352,000 | $ 2,086,000 | | $2,020,900 |

(1) Salary includes regular base pay, overtime, bonuses, lump sum payments, honoraria for Board members and any other direct cash remuneration. Honoraria for Board members is paid to Board members who are not employed by the Province of Alberta or by an employer participating in the Plans.

(2) Benefits and Allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including CPP, EI, pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuitions, retiring allowances and car allowances.

(3) Includes vacation payout of $1,400 (1996: $Nil).

(4) Average for 1997: $64,655 (1996: $64,288).

(5) Average for 1997: $45,089 (1996: $45,424).

## Note 15 Budget Information

The accrued pension benefits are based on management's best estimates of future events after consultation with the Plans' actuary. Differences between actual results and management's expectations are disclosed as net experience gains in the statement of changes in accrued pension benefits. Accordingly, a budget is not included in these financial statements, with the exception of administrative expenses (Note 11).

# School Authority Financial Information

## Introduction

This section summarizes the financial results of the 65 school boards and eight charter schools for the fiscal year ended August 31, 1997. These entities are funded through education property taxes, which are collected and distributed through the Alberta School Foundation Fund and through provincial general revenues as reported by the Department of Education. Audited information for school authorities is not available at the province's fiscal year end of March 31.

The combined statements (Tables I and II) were prepared by combining electronic versions of the individual Audited Financial Statements (AFS) submitted by school authorities. The information by school authority (Attachments A and B) was summarized from these same electronic versions. The AFS have been prepared in accordance with generally accepted accounting principles.

| | |
|---|---|
| Table I | Combined Statement of Revenues and Expenses |
| Table II | Combined Statement of Financial Position |
| Attachment A | School Authority Statements of Revenues and Expenses |
| Attachment B | School Authority Statements of Financial Position |

## Highlights

School boards and charter schools collectively reported an excess of revenue over expenses of approximately $17.5 million for fiscal 1997 ($68.3 million for fiscal 1996). Before amortization of capital allocations and capital assets (which are non-cash revenues and expenses respectively), the excess of revenues over expenses was $34.9 million for fiscal 1997 ($95.9 million for fiscal 1996).

The fiscal 1997 collective excess of revenues over expenses varied favourably from budget by approximately $17 million, less than two-thirds of 1 per cent of the total combined budget. Actual revenues exceeded budget by approximately $213 million (7.6 per cent); actual expenses exceeded budget by approximately $196 million (7.0 per cent).

Total assets for school boards and charter schools collectively decreased by $294 million, primarily because of write-off of capital assets with an original cost of less than $5000 in accordance with the recommendations of the Institute of Chartered Accountants' Task Force on School Board Reporting in Alberta.

School authorities' total expenses in fiscal 1997 amounted to $2.99 billion ($2.85 billion for fiscal 1996), an increase of 4.9 per cent.

School authorities' total expenses before amortization in fiscal 1997 amounted to $2.87 billion ($2.74 billion for fiscal 1996), an increase of 4.75 per cent.

At August 31, 1997, school authorities had a combined working capital (total current assets less total current liabilities) of $91.6 million ($129.8 million for fiscal 1996). The decrease of $38.2 million (29.4 per cent) primarily is because of an increase in accounts payable and accrued liabilities of about $25 million.

At August 31, 1997, school authorities had a combined long-term debt of $1.14 billion ($1.25 billion for fiscal 1996), a decrease of $117 million (9.4 per cent). This decrease is net of approximately $5 million of new long-term debt and $122 million that was repaid.

## Table 1

## COMBINED STATEMENT OF REVENUES AND EXPENSES

## (SCHOOL JURISDICTIONS & CHARTER SCHOOLS)

for the Year Ended August 31

(Unaudited)

| | Actual 1997 | Budget 1997 | Actual 1996 |
|---|---|---|---|
| **REVENUES** | | | |
| **Alberta Education** | | | |
| **Block allocation entitlement** | | | |
| Instruction block | $1,978,246,308 | $1,908,264,157 | $1,896,199,306 |
| Support block | $495,688,593 | $485,935,528 | $481,721,068 |
| Capital block | | | |
| - supported capital debt interest | $137,932,456 | $133,232,807 | $186,245,211 |
| - building quality restoration program | $25,413,979 | $17,595,641 | $21,311,647 |
| - equipment | $463,967 | $427,929 | $504,911 |
| - other | $487,728 | $139,750 | $2,132,953 |
| Other | $3,819,867 | $510,340 | $3,302,574 |
| **Total block allocation entitlement and other** | $2,642,052,897 | $2,546,106,152 | $2,591,417,670 |
| **Other province of Alberta** | $9,109,651 | $4,596,924 | $8,474,618 |
| **Federal government/first nations** | $45,000,971 | $43,608,070 | $46,893,746 |
| **Other Alberta school authorities** | $2,677,243 | $2,109,226 | $2,526,462 |
| **Out of province local authorities** | $273,001 | $152,335 | $259,090 |
| **Alberta municipalities** (excluding supplementary requisitions) | $1,688,772 | $494,118 | $1,807,498 |
| **Instruction and transportation fees** | $32,644,547 | $25,675,378 | $33,234,319 |
| **Other sales and services** | $27,969,877 | $22,317,552 | $27,920,674 |
| **Interest on investments** | $6,511,689 | $5,828,554 | $10,548,604 |
| **Gifts and donations** | $4,504,227 | $519,990 | $1,409,767 |
| **Rentals of facilities** | $8,616,060 | $8,578,701 | $8,356,796 |
| **School generated funds** | $119,419,971 | $70,873,132 | $94,179,844 |
| **Gains on disposals of capital assets** | $3,378,159 | $45,500 | $4,424,956 |
| **Amortization of capital allocations** | $104,978,245 | $64,368,513 | $83,615,480 |
| **Total Revenues** | $3,008,825,309 | $2,795,274,145 | $2,915,069,524 |
| **EXPENSES** | | | |
| **Salaries, wages and benefits** | $2,057,157,746 | $2,004,143,169 | $1,988,877,340 |
| **Services, contracts and supplies** | $559,561,037 | $507,765,988 | $485,043,748 |
| **School generated activities (funds)** | $109,829,989 | $72,494,878 | $87,352,854 |
| **Capital and debt services** | | | |
| Amortization of capital assets | | | |
| - School Buildings | $94,953,433 | $61,890,346 | $87,898,900 |
| - Other | $27,402,096 | $14,450,845 | $23,308,822 |
| **Total Amortization** | $122,355,529 | $76,242,277 | $111,207,721 |
| Interest on capital debt | $139,908,141 | $131,543,640 | $166,559,034 |
| Other interest and bank charges | $2,273,665 | $2,773,585 | $4,608,529 |
| Losses on disposals of capital assets | $255,138 | $0 | $3,135,172 |
| **Total Expenses** | $2,991,341,245 | $2,795,062,451 | $2,846,784,398 |
| **Excess(deficiency) of revenues over expenses** | $17,484,064 | $211,694 | $68,285,125 |

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## Table 2
## COMBINED STATEMENT OF FINANCIAL POSITION
## (SCHOOL JURISDICTIONS & CHARTER SCHOOLS)

**as at August 31**

**(Unaudited)**

| | | 1997 | 1996 |
|---|---|---|---|
| **ASSETS** | | | |
| Current assets | | | |
| Cash and temporary investments | | $130,531,940 | $127,116,672 |
| Accounts receivable (net after allowances) | | | |
| Province of Alberta | | $273,572,034 | $277,188,845 |
| Federal government/first nations | | $16,297,732 | $17,404,967 |
| Alberta municipalities | | $28,163,959 | $28,309,384 |
| Other Alberta school jurisdictions | | $844,257 | $678,365 |
| Other | | $17,451,759 | $16,509,721 |
| Prepaid expenses | | $16,239,498 | $15,183,617 |
| Other current assets | | $17,449,554 | $15,205,320 |
| **Total current assets** | | $500,550,734 | $497,596,890 |
| School generated funds | | $25,857,630 | $22,383,254 |
| Trust assets | | $6,084,116 | $6,389,084 |
| Capital assets | | | |
| Land | | $70,968,390 | $74,720,276 |
| Buildings | $3,418,024,256 | | |
| Less: accumulated amortization | $1,362,982,974 | $2,055,041,283 | $2,260,817,104 |
| Equipment | $387,437,763 | | |
| Less: accumulated amortization | $281,814,064 | $105,623,699 | $192,054,919 |
| Vehicles | $94,281,674 | | |
| Less: accumulated amortization | $55,006,697 | $39,274,978 | $43,880,448 |
| Total capital assets | | $2,270,908,350 | $2,571,472,747 |
| **Total Assets** | | $2,803,400,829 | $3,097,841,975 |
| **LIABILITIES** | | | |
| Current liabilities | | | |
| Bank indebtedness | | $54,341,256 | $50,508,903 |
| Accounts payable and accrued liabilities | | | |
| Province of Alberta | | $43,994,138 | $42,015,171 |
| Federal government/first nations | | $10,281,049 | $8,509,089 |
| Alberta municipalities | | $891,001 | $1,339,108 |
| Other Alberta school jurisdictions | | $1,346,690 | $341,957 |
| Other | | $159,960,745 | $134,657,578 |
| Deferred revenue | | $22,777,117 | $12,741,522 |
| Current portion of long term debt | | $115,342,836 | $117,667,991 |
| **Total current liabilities** | | $408,934,832 | $367,781,319 |
| School generated funds | | $25,883,545 | $22,372,493 |
| Trust liabilities | | $8,160,350 | $8,162,561 |
| Unfunded pension liability - Local Authorities Pension Plan | | $7,297,691 | $25,004,405 |
| Long term debt | | | |
| Debentures | | $1,130,887,145 | $1,246,970,175 |
| Capital loans | | $2,284,742 | $3,227,769 |
| Capital leases | | $2,099,264 | $2,541,001 |
| Mortgages | | $599,562 | $658,279 |
| Deferred capital allocations | | $14,508,232 | $16,502,474 |
| Unamortized capital allocations | | $776,312,111 | $578,800,366 |
| **NET ASSETS** | | | |
| Investment in capital assets | | $222,549,619 | $613,264,885 |
| Unrestricted Net Assets | | $58,981,475 | $65,263,569 |
| Restricted Net Assets | | $144,902,260 | $147,292,678 |
| **Total net assets** | | $426,433,354 | $825,821,131 |
| **Total Liabilities and Net Assets** | | $2,803,400,827 | $3,097,841,974 |

## Attachments

Attachment A - School Authority Statements of Revenues and Expenses for the Year Ended August 31, 1997 - pages 1 to 13

Attachment B - School Authority Statements of Financial Position as at August 31, 1997 - pages 1 to 10.

### Attachment A
### School Authority Statements of Revenues and Expenses
### for the Year Ended August 31, 1997

| REVENUES | Aspen View Reg Div #19 | Battle River Reg Div #31 | Black Gold Reg Div #18 | Buffalo Trail Reg Div #28 | Calgary RCSSD #1 | Calgary Sch Dist #19 |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $14,568,334 | $30,913,025 | $31,751,001 | $20,827,607 | $142,804,064 | $364,825,535 |
| Support block | $5,711,366 | $9,602,535 | $7,818,759 | $7,606,880 | $31,299,660 | $79,295,327 |
| Capital block - supported capital debt interest | $1,043,082 | $2,192,266 | $3,611,560 | $2,357,730 | $7,953,565 | $15,995,784 |
| - building quality restoration program | $294,986 | $442,373 | $538,680 | $391,017 | $2,010,447 | $3,971,764 |
| - equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| -other | $0 | $0 | $0 | $0 | $82,188 | $0 |
| Other | $95,744 | $0 | $306,632 | $0 | $0 | $107,387 |
| **Other province of Alberta** | $60,795 | $63,062 | $31,199 | $37,768 | $20,000 | $1,179,992 |
| **Federal government/first nations** | $209,883 | $19,336 | $92,104 | $51,389 | $770,847 | $2,162,770 |
| **Other Alberta school authorities** | $0 | $500 | $33,686 | $21,000 | $335 | $151,486 |
| **Out of province local authorities** | $0 | $0 | $0 | $0 | $0 | $67,126 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $0 | $38,263 | $0 | $0 | $880,028 |
| **Instruction and transportation fees** | $193,351 | $581,365 | $580,700 | $517,101 | $1,417,751 | $8,220,162 |
| **Other sales and services** | $298,990 | $541,307 | $187,400 | $85,021 | $709,054 | $6,087,467 |
| **Interest on investments** | $15,239 | $175,165 | $7,186 | $181,316 | $237,340 | $865,419 |
| **Gifts and donations** | $149,625 | $0 | $1,200 | $0 | $600 | $4,600 |
| **Rentals of facilities** | $34,105 | $20,212 | $117,132 | $9,600 | $963,684 | $1,267,864 |
| **School generated funds** | $861,545 | $2,020,435 | $1,987,145 | $1,405,605 | $8,185,263 | $27,838,904 |
| **Gains on disposals of capital assets** | $0 | $61,875 | $0 | $0 | $0 | $36,547 |
| **Amortization of capital allocations** | $752,651 | $1,200,266 | $1,821,922 | $1,432,719 | $6,218,275 | $11,206,356 |
| **Total Revenues** | $24,289,696 | $47,833,722 | $48,924,569 | $34,924,753 | $202,673,073 | $524,164,518 |
| EXPENSES | | | | | | |
| **Salaries, wages and benefits** | $16,070,560 | $31,731,640 | $32,069,679 | $20,618,557 | $141,763,030 | $395,346,890 |
| **Services, contracts and supplies** | $5,419,155 | $9,751,106 | $8,939,572 | $7,929,558 | $33,848,952 | $75,903,451 |
| **School generated activities (funds)** | $861,545 | $2,020,435 | $1,987,145 | $1,405,605 | $8,185,263 | $28,444,909 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $752,651 | $1,796,149 | $1,850,792 | $1,432,719 | $6,218,275 | $11,206,356 |
| - Other | $225,965 | $524,546 | $68,405 | $86,754 | $652,054 | $851,143 |
| **Total Amortization** | $978,616 | $2,320,695 | $1,919,197 | $1,519,473 | $6,870,329 | $12,057,499 |
| Interest on capital debt | $1,049,088 | $2,192,210 | $3,611,560 | $2,357,730 | $7,896,524 | $15,995,782 |
| Other interest and bank charges | $33,573 | $2,613 | $72,969 | $298 | $48,566 | $326,698 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $24,412,538 | $48,018,699 | $48,600,122 | $33,831,221 | $198,612,664 | $528,075,229 |
| **Excess(deficiency) of revenues over expenses** | ($122,842) | ($184,977) | $324,447 | $1,093,532 | $4,060,409 | ($3,910,711) |

### Attachment A
### School Authority Statements of Revenues and Expenses
### for the Year Ended August 31, 1997

| REVENUES | Canadian Rockies Reg Div #12 | Chinook's Edge Reg Div #5 | Christ Redeemer CS Reg Div #3 | Clearview Reg Div #24 | E Central Alta CSS Reg Div #16 | E Central Franc Ed Reg #3 |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $8,417,743 | $40,639,540 | $7,667,933 | $12,083,212 | $11,232,159 | $1,655,226 |
| Support block | $2,344,840 | $11,585,475 | $2,597,406 | $4,544,233 | $1,994,263 | $503,451 |
| Capital block - supported capital debt interest | $1,713,966 | $1,983,991 | $1,050,418 | $966,124 | $568,877 | $36,079 |
| - building quality restoration program | $154,792 | $973,118 | $10,734 | $248,968 | $52,581 | $30,804 |
| - equipment | $0 | $56,675 | $0 | $0 | $0 | $0 |
| -other | $0 | $0 | $52,627 | $0 | $0 | $270,282 |
| Other | $0 | $0 | $3,736 | $0 | $0 | $0 |
| **Other province of Alberta** | $130,249 | $303,733 | $15,993 | $110,853 | $73,561 | $14,996 |
| **Federal government/first nations** | $1,042,981 | $39,712 | $5,682 | $7,744 | $7,606 | $629,422 |
| **Other Alberta school authorities** | $0 | $28,554 | $6,991 | $13,550 | $25,802 | $0 |
| **Out of province local authorities** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $100,733 | $20,067 | $0 | $0 | $0 |
| **Instruction and transportation fees** | $324,507 | $846,756 | $80,430 | $123,769 | $89,057 | $21,567 |
| **Other sales and services** | $76,732 | $86,795 | $4,604 | $296,419 | $1,297 | $3,548 |
| **Interest on investments** | $40,140 | $89,890 | $12,753 | $119,143 | $12,018 | $8,277 |
| **Gifts and donations** | $0 | $319,224 | $1,096 | $38,690 | $0 | $0 |
| **Rentals of facilities** | $54,482 | $33,766 | $750 | $11,271 | $0 | $0 |
| **School generated funds** | $760,564 | $1,486,703 | $182,466 | $524,816 | $291,949 | $3,877 |
| **Gains on disposals of capital assets** | $203,684 | $28,006 | $0 | $7,639 | $0 | $0 |
| **Amortization of capital allocations** | $774,416 | $1,543,750 | $592,708 | $871,915 | $254,424 | $114,507 |
| **Total Revenues** | $16,039,096 | $60,146,421 | $12,306,394 | $19,968,346 | $14,603,594 | $3,292,035 |
| EXPENSES | | | | | | |
| **Salaries, wages and benefits** | $10,353,371 | $41,305,616 | $6,812,705 | $13,011,937 | $7,023,478 | $1,823,273 |
| **Services, contracts and supplies** | $2,202,339 | $12,534,942 | $3,736,928 | $4,507,138 | $5,601,055 | $990,511 |
| **School generated activities (funds)** | $760,564 | $1,486,703 | $182,466 | $524,816 | $291,949 | $3,877 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $774,416 | $1,694,426 | $555,386 | $871,915 | $254,424 | $0 |
| - Other | $446,905 | $414,912 | $388,243 | $384,387 | $13,100 | $125,519 |
| **Total Amortization** | $1,221,321 | $2,109,338 | $943,629 | $1,256,302 | $267,524 | $125,519 |
| Interest on capital debt | $1,713,966 | $1,983,867 | $1,050,418 | $966,124 | $574,628 | $36,079 |
| Other interest and bank charges | $0 | $5,711 | $2,206 | $644 | $10,452 | $884 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $16,251,561 | $59,426,177 | $12,728,352 | $20,266,961 | $13,769,086 | $2,980,143 |
| **Excess(deficiency) of revenues over expenses** | ($212,465) | $720,244 | ($421,958) | ($298,615) | $834,508 | $311,893 |

## Attachment A

## School Authority Statements of Revenues and Expenses
## for the Year Ended August 31, 1997

| REVENUES | Edmonton RCSSD #7 | Edmonton School Dist #7 | Elk Island Pub Sch Reg Div #14 | Evergreen CS Reg Div #12 | Foothills Sch Div #38 | Fort McMurray RCSSD #32 |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $118,385,271 | $297,756,740 | $55,835,304 | $6,256,300 | $23,983,471 | $14,953,439 |
| Support block | $26,676,370 | $61,643,007 | $14,313,915 | $1,446,911 | $7,188,614 | $3,020,137 |
| Capital block - supported capital debt interest | $4,581,721 | $13,327,791 | $3,299,671 | $848,115 | $2,338,728 | $1,649,704 |
| - building quality restoration program | $2,528,034 | $346,931 | $1,183,172 | $117,057 | $485,957 | $0 |
| - equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| -other | $0 | $0 | $0 | $0 | $0 | $0 |
| Other | $0 | $373,666 | $0 | $0 | $11,762 | $0 |
| **Other province of Alberta** | $358,677 | $684,466 | $127,658 | $0 | $41,200 | $0 |
| **Federal government/first nations** | $1,284,597 | $941,958 | $124,520 | $19,158 | $149,580 | $207,004 |
| **Other Alberta school authorities** | $0 | $1,266,835 | $129,987 | $0 | ($16,550) | $0 |
| **Out of province local authorities** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $0 | $0 | $0 | $81,200 | $45,000 |
| **Instruction and transportation fees** | $1,892,348 | $4,251,581 | $1,107,765 | $118,659 | $500,405 | $222,547 |
| **Other sales and services** | $795,290 | $8,961,258 | $29,690 | $8,664 | $269,615 | $16,947 |
| **Interest on investments** | $194,546 | $72,095 | $307,156 | $9,574 | $51,966 | $612,146 |
| **Gifts and donations** | $580,649 | $2,227,713 | $0 | $0 | $0 | $0 |
| **Rentals of facilities** | $1,430,740 | $1,919,021 | $174,154 | $0 | $26,226 | $56,722 |
| **School generated funds** | $10,223,914 | $14,511,374 | $6,055,296 | $491,618 | $2,071,796 | $421,818 |
| **Gains on disposals of capital assets** | $1,429,331 | $111,364 | $0 | $0 | $42,904 | $31,964 |
| **Amortization of capital allocations** | $3,728,050 | $22,681,525 | $2,462,306 | $317,122 | $1,492,917 | $913,126 |
| **Total Revenues** | $174,069,538 | $431,077,325 | $85,150,594 | $9,633,178 | $38,719,790 | $22,150,554 |
| **EXPENSES** | | | | | | |
| **Salaries, wages and benefits** | $122,940,098 | $297,843,700 | $56,712,528 | $6,138,493 | $25,250,927 | $15,241,997 |
| **Services, contracts and supplies** | $38,880,644 | $70,043,513 | $17,419,912 | $1,366,676 | $6,503,519 | $4,151,119 |
| **School generated activities (funds)** | $0 | $14,511,374 | $6,055,296 | $491,618 | $2,071,796 | $421,818 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $4,543,811 | $13,675,611 | $2,462,306 | $317,122 | $1,383,492 | $1,021,722 |
| - Other | $0 | $9,005,914 | $11,941 | $109,891 | $1,088,864 | $461,985 |
| **Total Amortization** | $4,543,811 | $22,681,525 | $2,474,247 | $427,013 | $2,472,356 | $1,483,708 |
| Interest on capital debt | $4,568,379 | $15,490,511 | $3,312,718 | $848,115 | $2,411,052 | $1,649,704 |
| Other interest and bank charges | $64,474 | $652,913 | $0 | $1,166 | $7,706 | $0 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $170,997,406 | $421,223,536 | $85,974,701 | $9,273,081 | $38,717,356 | $22,948,346 |
| **Excess(deficiency) of revenues over expenses** | $3,072,132 | $9,853,789 | ($824,106) | $360,097 | $2,433 | ($797,791) |

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Attachment A

School Authority Statements of Revenues and Expenses

for the Year Ended August 31, 1997

| REVENUES | | Fort McMurray Sch Dist #2833 | Ft Saskatchewan RCSSD #104 | Ft Vermilion Sch Div #52 | Golden Hills Reg Div #15 | Good Shepherd RCS Reg Div #13 | Grande Prairie RCSSD #28 |
|---|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | | |
| Instruction block | | $18,825,610 | $3,371,540 | $13,415,686 | $21,649,995 | $4,023,613 | $10,929,568 |
| Support block | | $3,794,203 | $885,056 | $3,660,049 | $6,715,917 | $873,290 | $2,472,089 |
| Capital block | - supported capital debt interest | $1,618,827 | $384,133 | $2,206,677 | $1,648,834 | $362,557 | $1,594,691 |
| | - building quality restoration program | $683,850 | $58,555 | $121,575 | $433,069 | $0 | $213,844 |
| | - equipment | $0 | $0 | $0 | $243,328 | $0 | $0 |
| | -other | $0 | $0 | $0 | $0 | $0 | $0 |
| Other | | $0 | $0 | $0 | $5,518 | $0 | $0 |
| **Other province of Alberta** | | $15,943 | $43,955 | $75,404 | $403,942 | $0 | $101,948 |
| **Federal government/ficst nations** | | $354,390 | $6,639 | $1,243,221 | $732,959 | $3,639 | $57,302 |
| **Other Alberta school authorities** | | $0 | $0 | $11,862 | $0 | $0 | $3,093 |
| **Out of province local authorities** | | $0 | $0 | $0 | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | | $0 | $0 | $0 | $0 | $0 | $0 |
| **Instruction and transportation fees** | | $273,631 | $51,079 | $112,643 | $340,370 | $81,467 | $103,881 |
| **Other sales and services** | | $1,491 | $11,963 | $28,764 | $389,121 | $0 | $88,432 |
| **Interest on investments** | | $62,117 | $28,032 | $67,892 | $30,182 | $11,203 | $29,713 |
| **Gifts and donations** | | $0 | $0 | $5,050 | $9,779 | $0 | $0 |
| **Rentals of facilities** | | $9,699 | $0 | $179,434 | $32,526 | $0 | $31,945 |
| **School generated funds** | | $1,026,397 | $185,511 | $516,822 | $1,585,454 | $141,397 | $475,753 |
| **Gains on disposals of capital assets** | | $0 | $0 | $27,720 | $52,041 | $0 | $0 |
| **Amortization of capital allocations** | | $1,352,261 | $194,209 | $1,377,090 | $1,226,680 | $147,105 | $998,816 |
| **Total Revenues** | | $28,018,419 | $5,220,673 | $23,049,889 | $35,499,715 | $5,644,271 | $17,101,075 |
| **EXPENSES** | | | | | | | |
| **Salaries, wages and benefits** | | $18,691,183 | $3,928,765 | $13,907,447 | $24,774,340 | $3,757,730 | $10,147,808 |
| **Services, contracts and supplies** | | $5,190,915 | $965,940 | $4,314,559 | $6,944,176 | $1,010,291 | $3,861,245 |
| **School generated activities (funds)** | | $1,026,397 | $185,511 | $516,822 | $1,585,454 | $141,397 | $475,753 |
| **Capital and debt services** | | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | | $1,376,903 | $341,104 | $1,377,090 | $1,224,423 | $147,104 | $979,594 |
| - Other | | $42,020 | $9,711 | $572,226 | $223,126 | $71,601 | $19,222 |
| **Total Amortization** | | $1,418,923 | $350,815 | $1,949,316 | $1,447,549 | $218,705 | $998,816 |
| Interest on capital debt | | $1,618,827 | $0 | $2,211,059 | $1,419,951 | $362,557 | $1,600,485 |
| Other interest and bank charges | | $0 | $386,974 | $0 | $43,878 | $7,305 | $2,067 |
| Losses on disposals of capital assets | | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | | $27,946,245 | $5,818,005 | $22,899,203 | $36,215,348 | $5,497,985 | $17,086,174 |
| **Excess(deficiency) of revenues over expenses** | | $72,174 | ($597,332) | $150,686 | ($715,633) | $146,286 | $14,901 |

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**Attachment A**

**School Authority Statements of Revenues and Expenses**

**for the Year Ended August 31, 1997**

| **REVENUES** | | **Grande Prairie S Dist #2357** | **Grande Yellowhead Reg Div #35** | **Grasslands Reg Div #6** | **Greater St Albert C Reg #29** | **High Prairie Sch Div #48** | **Holy Family CS Reg Div#17** |
|---|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | | |
| Instruction block | | $19,635,417 | $25,401,272 | $14,679,148 | $27,026,736 | $13,893,116 | $3,839,834 |
| Support block | | $4,092,428 | $6,496,579 | $3,946,635 | $5,779,171 | $4,610,849 | $771,632 |
| Capital block | - supported capital debt interest | $2,621,974 | $1,690,270 | $1,273,405 | $2,720,140 | $864,481 | $182,548 |
| | - building quality restoration program | $122,903 | $392,981 | $219,287 | $393,374 | $249,905 | $20,619 |
| | - equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| | -other | $0 | $0 | $0 | $0 | $0 | $0 |
| Other | | $8,200 | $0 | $0 | $287,080 | $0 | $0 |
| **Other province of Alberta** | | $261,150 | $47,281 | $127,436 | $0 | $91,656 | $1,800 |
| **Federal government/first nations** | | $43,388 | $108,790 | $412,873 | $329,667 | $943,081 | $805,130 |
| **Other Alberta school authorities** | | $352,453 | $0 | $0 | $0 | $37,819 | $0 |
| **Out of province local authorities** | | $0 | $0 | $0 | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | | $0 | $0 | $2,250 | $0 | $3,762 | $0 |
| **Instruction and transportation fees** | | $206,827 | $633,244 | $223,805 | $225 | $314,497 | $26,276 |
| **Other sales and services** | | $196,903 | $140,203 | $62,438 | $556,015 | $12,750 | $28,252 |
| **Interest on investments** | | $11,926 | $34,101 | $59,495 | $41,095 | $46,716 | $30,005 |
| **Gifts and donations** | | $17,976 | $78,984 | $19,153 | $0 | $0 | $0 |
| **Rentals of facilities** | | $156,556 | $9,005 | $74,967 | $0 | $50,304 | $47,196 |
| **School generated funds** | | $992,668 | $1,083,532 | $623,767 | $1,826,237 | $707,053 | $107,743 |
| **Gains on disposals of capital assets** | | $0 | $5,700 | $0 | $0 | $10,115 | $0 |
| **Amortization of capital allocations** | | $1,646,237 | $1,262,588 | $776,310 | $1,279,027 | $524,582 | $213,712 |
| **Total Revenues** | | $30,367,006 | $37,384,530 | $22,500,969 | $40,238,767 | $22,360,706 | $6,074,747 |
| **EXPENSES** | | | | | | | |
| **Salaries, wages and benefits** | | $20,476,096 | $25,235,310 | $15,621,654 | $25,461,485 | $15,746,378 | $3,810,949 |
| **Services, contracts and supplies** | | $4,415,419 | $7,678,869 | $3,778,623 | $8,130,751 | $3,957,801 | $1,511,763 |
| **School generated activities (funds)** | | $992,668 | $1,083,532 | $623,767 | $1,826,237 | $707,053 | $107,743 |
| **Capital and debt services** | | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | | $1,605,666 | $1,327,295 | $776,310 | $1,400,176 | $524,582 | $213,712 |
| - Other | | $40,571 | $359,742 | $232,273 | $0 | $332,741 | $10,046 |
| **Total Amortization** | | $1,646,237 | $1,687,037 | $1,008,583 | $1,400,176 | $857,323 | $223,758 |
| Interest on capital debt | | $2,558,952 | $1,691,543 | $1,508,296 | $2,735,899 | $894,763 | $182,548 |
| Other interest and bank charges | | $29,184 | $17,295 | $325 | $30,819 | $34 | $0 |
| Losses on disposals of capital assets | | $0 | $29,970 | $0 | $0 | $3,338 | $0 |
| **Total Expenses** | | $30,118,556 | $37,423,556 | $22,541,248 | $39,585,366 | $22,166,690 | $5,836,761 |
| **Excess(deficiency) of revenues over expenses** | | $248,450 | ($39,026) | ($40,279) | $653,401 | $194,016 | $237,986 |

## Attachment A
## School Authority Statements of Revenues and Expenses
## for the Year Ended August 31, 1997

| **REVENUES** | **Holy Spirit RCS Reg Div #4** | Slave Lake RCSSD #364 * | Holy Trinity C Reg Div #21 * | **Holy Trinity C Reg Div #36 *** | **Horizon Sch Div #67** | **Lakeland RCSSD #150** |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $15,551,502 | $725,564 | $1,464,871 | $3,631,931 | $14,349,381 | $8,093,025 |
| Support block | $3,544,393 | $136,556 | $306,188 | $730,556 | $4,697,649 | $1,474,696 |
| Capital block - supported capital debt interest | $1,015,414 | $171,605 | $401,054 | $639,805 | $363,539 | $656,907 |
| - building quality restoration program | $337,417 | $0 | $26,593 | $107,225 | $267,548 | $154,475 |
| - equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| -other | $0 | $0 | $0 | $0 | $0 | $0 |
| Other | $0 | $0 | $0 | $0 | $0 | $8,331 |
| **Other province of Alberta** | $0 | $0 | $0 | $2,277 | $142,102 | $56,257 |
| **Federal government/first nations** | $838,760 | $0 | $14,081 | $0 | $2,036 | $404,888 |
| **Other Alberta school authorities** | $0 | $0 | $0 | $428 | $0 | $0 |
| **Out of province local authorities** | $0 | $0 | $0 | $0 | $0 | $4,345 |
| **Alberta municipalities (excluding supp. requisitions)** | $3,507 | $0 | $0 | $0 | $0 | $0 |
| **Instruction and transportation fees** | $228,302 | $11,250 | $4,400 | $17,750 | $1,791 | $42,301 |
| **Other sales and services** | $818 | $0 | $0 | $0 | $69,392 | $15,052 |
| **Interest on investments** | $64,086 | $1,046 | $8,475 | $9,321 | $175,581 | $49,182 |
| **Gifts and donations** | $0 | $10,243 | $0 | $0 | $329,930 | $13,200 |
| **Rentals of facilities** | $8,672 | $0 | $0 | $0 | $53,048 | $1,131 |
| **School generated funds** | $759,662 | $0 | $161,221 | $201,307 | $757,392 | $375,024 |
| **Gains on disposals of capital assets** | $0 | $0 | $0 | $0 | $484,263 | $0 |
| **Amortization of capital allocations** | $520,459 | $87,609 | $0 | $347,336 | $216,180 | $468,738 |
| **Total Revenues** | $22,872,992 | $1,143,873 | $2,386,883 | $5,687,935 | $21,909,832 | $11,817,552 |
| **EXPENSES** | | | | | | |
| **Salaries, wages and benefits** | $16,373,776 | $616,714 | $1,707,698 | $3,160,633 | $14,503,509 | $7,434,625 |
| **Services, contracts and supplies** | $4,548,651 | $210,164 | $330,862 | $961,447 | $5,174,267 | $2,323,699 |
| **School generated activities (funds)** | $759,662 | $0 | $161,221 | $201,307 | $757,392 | $375,024 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $520,459 | $88,288 | $17,672 | $347,336 | $220,985 | $468,738 |
| - Other | $41,682 | $0 | $0 | $123,853 | $332,700 | $73,226 |
| **Total Amortization** | $562,141 | $88,288 | $17,672 | $471,189 | $553,685 | $541,964 |
| Interest on capital debt | $1,015,414 | $171,605 | $270,782 | $639,805 | $363,539 | $656,907 |
| Other interest and bank charges | $0 | $6,173 | $0 | $0 | $0 | $0 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $23,259,644 | $1,092,944 | $2,488,235 | $5,434,381 | $21,352,392 | $11,332,219 |
| **Excess(deficiency) of revenues over expenses** | ($386,652) | $50,929 | ($101,352) | $253,554 | $557,440 | $485,333 |

* Slave Lake #364 and Holy Trinity #21 regionalized into Holy Trinity #36 on January 15, 1997

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## Attachment A
## School Authority Statements of Revenues and Expenses
## for the Year Ended August 31, 1997

| REVENUES | Lethbridge Sch Dist #51 | Livingstone Range Sch Div #68 | Medicine Hat CS Reg Div #20 | Medicine Hat S Dist #76 | N Central Franco-phone Reg#4 | N W Franc Ed Region #1 |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $30,513,760 | $18,042,589 | $8,867,477 | $25,013,079 | $4,046,682 | $1,156,241 |
| Support block | $6,497,976 | $6,093,417 | $2,208,653 | $5,727,300 | $2,028,698 | $638,264 |
| Capital block - supported capital debt interest | $2,084,115 | $924,548 | $431,067 | $1,375,919 | $56,014 | $90,067 |
| - building quality restoration program | $644,269 | $0 | $68,057 | $459,181 | $75,238 | $0 |
| - equipment | $0 | $0 | $0 | $0 | $126,837 | $0 |
| -other | $0 | $0 | $0 | $0 | $27,083 | $0 |
| Other | $0 | $0 | $158,923 | $0 | $432,000 | $5,500 |
| **Other province of Alberta** | $132,861 | $0 | $17,619 | $170,347 | $0 | $2,007 |
| **Federal government/first nations** | $330,505 | $1,919,675 | $5,693 | $65,275 | $990,914 | $379,650 |
| **Other Alberta school authorities** | $10,538 | $0 | $0 | $38,344 | $15,596 | $0 |
| **Out of province local authorities** | $0 | $0 | $0 | $18,165 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $0 | $0 | $10,960 | $0 | $0 |
| **Instruction and transportation fees** | $346,103 | $327,886 | $79,382 | $377,090 | $0 | $6,500 |
| **Other sales and services** | $56,143 | $538,519 | $26,223 | $304,654 | $104,042 | $24,258 |
| **Interest on investments** | $89,118 | $87,150 | $59,923 | $65,573 | $2,112 | $21,799 |
| **Gifts and donations** | $0 | $0 | $0 | $42,022 | $0 | $0 |
| **Rentals of facilities** | $41,770 | $73,508 | $4,226 | $14,729 | $10,450 | $2,550 |
| **School generated funds** | $1,189,861 | $1,406,563 | $209,549 | $1,585,589 | $346,305 | $54,899 |
| **Gains on disposals of capital assets** | $494,663 | $21,414 | $2,830 | $0 | $0 | $700 |
| **Amortization of capital allocations** | $997,528 | $966,819 | $221,342 | $1,049,121 | $641,292 | $75,466 |
| **Total Revenues** | $43,429,210 | $30,402,088 | $12,360,964 | $36,317,348 | $8,903,263 | $2,457,901 |
| **EXPENSES** | | | | | | |
| **Salaries, wages and benefits** | $31,657,927 | $21,114,599 | $9,696,583 | $26,028,722 | $4,876,895 | $1,489,486 |
| **Services, contracts and supplies** | $7,537,818 | $5,416,229 | $1,994,866 | $5,472,441 | $2,618,349 | $602,286 |
| **School generated activities (funds)** | $1,189,861 | $1,406,563 | $209,549 | $1,585,589 | $346,305 | $54,899 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $997,528 | $966,819 | $214,398 | $1,049,121 | $641,292 | $75,466 |
| - Other | $149,703 | $249,846 | $9,003 | $165,761 | $22,013 | $40,347 |
| **Total Amortization** | $1,147,231 | $1,216,665 | $223,401 | $1,214,882 | $663,305 | $115,813 |
| Interest on capital debt | $2,130,632 | $924,548 | $431,061 | $1,396,342 | $53,633 | $91,749 |
| Other interest and bank charges | $2,526 | $1,356 | $1,438 | $809 | $11,595 | $1,704 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $46,429 | $0 | $0 |
| **Total Expenses** | $43,665,995 | $30,079,960 | $12,556,898 | $35,745,214 | $8,570,082 | $2,355,937 |
| **Excess(deficiency) of revenues over expenses** | ($236,785) | $322,128 | ($195,934) | $572,134 | $333,181 | $101,964 |

### Attachment A
### School Authority Statements of Revenues and Expenses
### for the Year Ended August 31, 1997

| **REVENUES** | **North Peace RCSSD #43** | **Northern Gateway Reg Div #10** | **Northern Lights Sch Div #69** | **Northland Sch Div #61** | **Palliser Reg Div #26** | **Parkland Sch Div #70** |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $4,699,622 | $22,168,507 | $26,618,858 | $13,380,947 | $16,277,246 | $34,799,888 |
| Support block | $1,025,274 | $6,867,825 | $7,768,561 | $3,443,218 | $5,170,283 | $10,124,569 |
| Capital block - supported capital debt interest | $1,074,540 | $1,930,799 | $2,289,947 | $3,340,348 | $951,442 | $2,877,772 |
| - building quality restoration program | $133,217 | $560,308 | $378,576 | $107,120 | $303,585 | $518,853 |
| - equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| -other | $0 | $0 | $0 | $12,000 | $0 | $0 |
| Other | $0 | $0 | $0 | $192,050 | $0 | $0 |
| **Other province of Alberta** | $100,331 | $52,005 | $359,831 | $1,250,240 | $188,845 | $123,079 |
| **Federal government/first nations** | $160,226 | $554,898 | $1,081,010 | $11,468,571 | $315,203 | $859,707 |
| **Other Alberta school authorities** | $21,200 | $2,079 | $0 | $0 | $16,087 | $260,519 |
| **Out of province local authorities** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $18,640 | $0 | $0 | $9,523 | $168,489 |
| **Instruction and transportation fees** | $45,450 | $172,360 | $377,328 | $0 | $265,201 | $611,035 |
| **Other sales and services** | $2,689 | $335,328 | $147,657 | $692,242 | $42,470 | $298,337 |
| **Interest on investments** | $32,738 | $128,984 | $141,018 | $249,748 | $210,672 | $179,042 |
| **Gifts and donations** | $4,000 | $0 | $0 | $22,476 | $10,029 | $0 |
| **Rentals of facilities** | $45,981 | $102,615 | $20,740 | $564,274 | $37,038 | $15,674 |
| **School generated funds** | $310,476 | $1,085,109 | $1,507,529 | $560,212 | $690,356 | $1,936,105 |
| **Gains on disposals of capital assets** | $595 | $14,100 | $0 | $54,165 | $12,860 | $0 |
| **Amortization of capital allocations** | $582,604 | $1,434,143 | $1,160,232 | $2,542,917 | $670,260 | $1,604,241 |
| **Total Revenues** | $8,238,943 | $35,427,700 | $41,851,287 | $37,880,528 | $25,171,099 | $54,377,310 |
| **EXPENSES** | | | | | | |
| **Salaries, wages and benefits** | $4,448,313 | $21,828,451 | $25,760,431 | $22,026,507 | $17,142,620 | $37,235,955 |
| **Services, contracts and supplies** | $1,640,931 | $8,656,743 | $11,743,843 | $10,193,281 | $5,075,902 | $13,405,735 |
| **School generated activities (funds)** | $310,476 | $1,085,109 | $1,507,529 | $560,212 | $690,356 | $1,936,105 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $554,540 | $1,434,143 | $1,160,232 | $1,544,569 | $670,260 | $1,604,241 |
| - Other | $28,064 | $198,034 | $210,118 | $1,444,130 | $408,126 | $139,986 |
| **Total Amortization** | $582,604 | $1,632,177 | $1,370,350 | $2,988,699 | $1,078,386 | $1,744,227 |
| Interest on capital debt | $1,092,075 | $1,948,145 | $2,282,594 | $3,461,353 | $951,442 | $2,877,772 |
| Other interest and bank charges | $0 | $4,981 | $4,346 | $11,076 | $0 | $1,852 |
| Losses on disposals of capital assets | $0 | $3,200 | $0 | $166,974 | $0 | $0 |
| **Total Expenses** | $8,074,399 | $35,158,807 | $42,669,093 | $39,408,102 | $24,938,705 | $57,201,646 |
| **Excess(deficiency) of revenues over expenses** | $164,544 | $268,893 | ($817,806) | ($1,527,574) | $232,393 | ($2,824,336) |

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## Attachment A

## School Authority Statements of Revenues and Expenses
for the Year Ended August 31, 1997

| REVENUES | Peace River Sch Div #10 | Peace Wapiti Reg Div #33 | Pembina Hills Reg Div #7 | Prairie Land Reg Div #25 | Prairie Rose Reg Div #8 | Red Deer RCSSD #17 |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $16,683,143 | $24,879,898 | $20,160,317 | $9,776,453 | $17,521,525 | $13,090,215 |
| Support block | $6,049,771 | $8,889,378 | $6,877,163 | $4,249,110 | $7,641,440 | $3,187,094 |
| Capital block - supported capital debt interest | $2,987,266 | $2,395,921 | $2,840,637 | $872,532 | $621,111 | $1,187,320 |
| - building quality restoration program | $250,689 | $352,552 | $484,716 | $0 | $285,718 | $161,229 |
| - equipment | $20,476 | $0 | $0 | $0 | $0 | $0 |
| -other | $0 | $0 | $0 | $0 | $7,660 | $0 |
| Other | $0 | $0 | $382,313 | $81,080 | $0 | $0 |
| **Other province of Alberta** | $306,079 | $12,434 | $130,368 | $20,871 | $85,232 | $0 |
| **Federal government/first nations** | $14,188 | $613,331 | $58,357 | $14,682 | $139,279 | $58,144 |
| **Other Alberta school authorities** | $33,743 | $48,091 | $44,810 | $0 | $31,409 | $0 |
| **Out of province local authorities** | $0 | $103,252 | $0 | $0 | $49,372 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $0 | $53,101 | $77,467 | $90,934 | $0 |
| **Instruction and transportation fees** | $308,401 | $268,531 | $359,861 | $4,216 | $103,041 | $260,340 |
| **Other sales and services** | $372,038 | $492,257 | $631,064 | $174,971 | $87,542 | $373,166 |
| **Interest on investments** | $52,304 | $240,631 | $102,548 | $140,036 | $52,534 | $16,194 |
| **Gifts and donations** | $7,363 | $99,833 | $0 | $0 | $77,024 | $200 |
| **Rentals of facilities** | $83,358 | $53,475 | $11,326 | $94,100 | $145,307 | $22,371 |
| **School generated funds** | $1,080,555 | $0 | $1,001,853 | $571,136 | $359,494 | $346,947 |
| **Gains on disposals of capital assets** | $6,140 | $20,900 | $0 | $44,384 | $545 | $0 |
| **Amortization of capital allocations** | $1,205,806 | $1,330,569 | $772,967 | $685,564 | $826,179 | $1,186,873 |
| **Total Revenues** | $29,461,320 | $39,801,053 | $33,911,401 | $16,806,602 | $28,125,347 | $19,890,093 |
| EXPENSES | | | | | | |
| **Salaries, wages and benefits** | $17,646,904 | $24,600,795 | $21,066,540 | $11,437,610 | $17,535,712 | $12,735,537 |
| **Services, contracts and supplies** | $5,207,023 | $8,353,321 | $7,893,045 | $2,573,776 | $8,159,375 | $4,068,925 |
| **School generated activities (funds)** | $1,080,555 | $0 | $1,001,853 | $571,136 | $359,494 | $346,947 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $1,161,891 | $1,330,569 | $772,967 | $685,564 | $906,933 | $1,038,410 |
| - Other | $447,360 | $682,150 | $309,947 | $476,197 | $196,375 | $486,458 |
| **Total Amortization** | $1,609,251 | $2,012,719 | $1,082,914 | $1,161,761 | $1,103,308 | $1,524,868 |
| Interest on capital debt | $2,987,266 | $2,297,427 | $2,840,637 | $872,532 | $658,650 | $1,187,320 |
| Other interest and bank charges | $5,630 | $24,067 | $2,490 | $308 | $12,320 | $9,277 |
| Losses on disposals of capital assets | $5,227 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $28,541,856 | $37,288,329 | $33,887,479 | $16,617,123 | $27,828,859 | $19,872,874 |
| **Excess(deficiency) of revenues over expenses** | $919,464 | $2,512,724 | $23,922 | $189,479 | $296,489 | $17,219 |

### Attachment A
### School Authority Statements of Revenues and Expenses
### for the Year Ended August 31, 1997

| REVENUES | Red Deer Sch Dist #104 | Rocky View Sch Div #41 | Sherwood Park CSSD #105 | St. Albert PSS Dist #6 | St Paul Education Reg Div #1 | St Thomas Aquinas Reg Div #22 |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $33,117,009 | $42,850,675 | $14,482,432 | $22,771,283 | $13,086,998 | $5,327,958 |
| Support block | $7,181,217 | $13,099,008 | $4,014,723 | $4,515,533 | $4,531,863 | $1,260,967 |
| Capital block - supported capital debt interest | $3,469,751 | $5,908,563 | $1,624,175 | $2,169,933 | $1,503,729 | $903,527 |
| - building quality restoration program | $595,873 | $0 | $290,009 | $196,321 | $275,270 | $55,200 |
| - equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| -other | $0 | $3,100 | $0 | $0 | $0 | $0 |
| Other | $921,037 | $0 | $46,557 | $61,038 | $0 | $16,720 |
| **Other province of Alberta** | $330,749 | $75,559 | $3,225 | $252,688 | $213,960 | $64,644 |
| **Federal government/first nations** | $262,276 | $325,071 | $60,292 | $131,116 | $4,228,855 | $746,631 |
| **Other Alberta school authorities** | $5,793 | $0 | $3,789 | $45,685 | $3,408 | $0 |
| **Out of province local authorities** | $0 | $0 | [illegible] | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $50 | $0 | $0 | $0 | $0 | $0 |
| **Instruction and transportation fees** | $998,891 | $1,179,540 | $262,619 | $529,538 | $311,853 | $89,515 |
| **Other sales and services** | $1,110,934 | $235,273 | $606,709 | $167,173 | $135,860 | $2,802 |
| **Interest on investments** | $32,291 | $139,703 | $15,990 | $14,328 | $82,854 | $36,928 |
| **Gifts and donations** | $2[illegible],731 | $0 | $65,186 | $27,938 | $0 | $10,255 |
| **Rentals of facilities** | $94,403 | $115,755 | $28,935 | $40,626 | $94,991 | $20,149 |
| **School generated funds** | $1,582,256 | $3,760,856 | $843,786 | $1,196,659 | $693,371 | $350,618 |
| **Gains on disposals of capital assets** | $0 | $4,096 | $15,047 | $0 | $0 | $0 |
| **Amortization of capital allocations** | $2,802,206 | $3,981,680 | $1,059,007 | $1,392,085 | $564,919 | $423,960 |
| **Total Revenues** | $52,533,467 | $71,678,879 | $23,422,481 | $33,511,942 | $25,727,931 | $9,309,874 |
| **EXPENSES** | | | | | | |
| **Salaries, wages and benefits** | $34,594,224 | $42,316,415 | $15,321,920 | $24,185,695 | $17,519,418 | $5,918,370 |
| **Services, contracts and supplies** | $9,291,686 | $14,709,674 | $3,563,228 | $4,936,868 | $4,615,795 | $1,655,655 |
| **School generated activities (funds)** | $1,582,256 | $3,760,856 | $843,786 | $1,196,659 | $693,371 | $350,618 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $2,005,764 | $3,105,093 | $1,059,007 | $1,392,085 | $564,919 | $428,937 |
| - Other | $887,323 | $948,737 | $197,903 | $221,487 | $250,811 | $8,825 |
| **Total Amortization** | $2,893,087 | $4,053,830 | $1,256,910 | $1,613,572 | $815,730 | $437,762 |
| Interest on capital debt | $3,469,751 | $5,908,563 | $1,634,952 | $2,241,140 | $1,504,307 | $903,527 |
| Other interest and bank charges | $301,428 | $12,963 | $10,137 | $30,095 | $71 | $0 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $52,132,432 | $70,762,301 | $22,630,933 | $34,204,029 | $25,148,692 | $9,265,932 |
| **Excess(deficiency) of revenues over expenses** | $401,035 | $916,578 | $791,548 | ($692,087) | $579,239 | $43,942 |

## Attachment A
## School Authority Statements of Revenues and Expenses
## for the Year Ended August 31, 1997

| **REVENUES** | **Sturgeon Sch Div #24** | **Sundance Cath Sep Reg Div #10** | **Vegreville CSSD #16** | **Westwind Reg Div #9** | **Wetaskiwin Reg Div #11** | **Wild Rose School Div #66** |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $18,887,285 | $3,805,749 | $2,499,134 | $15,382,737 | $17,600,536 | $21,261,169 |
| Support block | $5,638,693 | $853,747 | $493,462 | $4,220,979 | $5,137,406 | $6,439,153 |
| Capital block - supported capital debt interest | $1,425,401 | $217,339 | $414,780 | $1,378,632 | $1,723,475 | $1,773,762 |
| - building quality restoration program | $316,970 | $0 | $46,615 | $288,100 | $292,795 | $327,236 |
| - equipment | $0 | $0 | $16,651 | $0 | $0 | $0 |
| -other | $0 | $0 | $23,360 | $0 | $0 | $9,428 |
| Other | $0 | $0 | $0 | $255,865 | $50,263 | $0 |
| **Other province of Alberta** | $0 | $0 | $5,709 | $104,377 | $272,439 | $27,051 |
| **Federal government/first nations** | $292,042 | $2,048 | $2,487 | $2,840,018 | $1,671,976 | $183,760 |
| **Other Alberta school authorities** | $2,576 | $0 | $0 | $7,898 | $17,847 | $0 |
| **Out of province local authorities** | $0 | $0 | $0 | $30,741 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $0 | $0 | $84,778 | $0 | $0 |
| **Instruction and transportation fees** | $212,868 | $82,138 | $36,787 | $236,793 | $245,302 | $0 |
| **Other sales and services** | $238,455 | $29,494 | $18,871 | $18,577 | $77,377 | $138,061 |
| **Interest on investments** | $167 | $18,406 | $17,107 | $53,363 | $29,731 | $262,881 |
| **Gifts and donations** | ($10,827) | $0 | $1,397 | $36,805 | $45,094 | $4,455 |
| **Rentals of facilities** | $0 | $1,120 | $850 | $5,459 | $62,196 | $0 |
| **School generated funds** | $643,581 | $139,569 | $86,872 | $833,560 | $1,204,469 | $1,758,864 |
| **Gains on disposals of capital assets** | $0 | $0 | $0 | $0 | $123,628 | $12,665 |
| **Amortization of capital allocations** | $973,490 | $123,797 | $137,344 | $770,421 | $961,982 | $1,453,532 |
| **Total Revenues** | $28,620,701 | $5,273,407 | $3,801,426 | $26,549,102 | $29,516,516 | $33,652,018 |
| **EXPENSES** | | | | | | |
| **Salaries, wages and benefits** | $20,346,927 | $3,271,108 | $2,395,047 | $18,198,760 | $19,783,303 | $22,995,091 |
| **Services, contracts and supplies** | $6,076,851 | $1,251,561 | $724,885 | $4,876,427 | $5,832,104 | $5,939,055 |
| **School generated activities (funds)** | $643,581 | $139,569 | $86,872 | $833,560 | $1,204,469 | $1,758,864 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $998,527 | $124,044 | $137,344 | $770,421 | $961,982 | $1,475,266 |
| - Other | $38,163 | $82,219 | $4,765 | $114,616 | $22,995 | $1,040,112 |
| **Total Amortization** | $1,036,690 | $206,263 | $142,109 | $885,037 | $984,977 | $2,515,378 |
| Interest on capital debt | $1,425,401 | $217,338 | $414,781 | $1,378,632 | $1,731,879 | $1,777,396 |
| Other interest and bank charges | $31,684 | $1,287 | $5 | $104 | $11,183 | $14,152 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $29,561,134 | $5,087,126 | $3,763,699 | $26,172,520 | $29,547,915 | $34,999,936 |
| **Excess(deficiency) of revenues over expenses** | ($940,433) | $186,281 | $37,727 | $376,582 | ($31,399) | ($1,347,918) |

## Attachment A
## School Authority Statements of Revenues and Expenses for the Year Ended August 31, 1997

| REVENUES | Wolf Creek Reg Div #32 | ABC Charter School | Almadina Charter School | Aurora Charter School | Boyle Street Co-op Ed. Centre | Centre Academ.& Pers. Excellence |
|---|---|---|---|---|---|---|
| **Alberta education allocations** | | | | | | |
| Instruction block | $28,987,858 | $450,034 | $1,171,129 | $948,920 | $415,324 | $415,224 |
| Support block | $8,141,075 | $141,598 | $346,926 | $272,158 | $74,469 | $87,853 |
| Capital block - supported capital debt interest | $1,151,992 | $0 | $0 | $0 | $0 | $0 |
| - building quality restoration program | $361,648 | $0 | $0 | $0 | $0 | $0 |
| - equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| -other | $0 | $0 | $0 | $0 | $0 | $0 |
| Other | $0 | $8,465 | $0 | $0 | $0 | $0 |
| **Other province of Alberta** | $142,775 | $0 | $0 | $0 | $6,290 | $15,772 |
| **Federal government/first nations** | $1,154,332 | $0 | $0 | $0 | $0 | $2,700 |
| **Other Alberta school authorities** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Out of province local authorities** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $0 | $0 | $0 | $0 | $0 |
| **Instruction and transportation fees** | $604,637 | $22,636 | $31,973 | $42,756 | $0 | $0 |
| **Other sales and services** | $339,555 | $0 | $11,416 | $0 | $0 | $73,833 |
| **Interest on investments** | $158,477 | $1,102 | $0 | $2,783 | $0 | $44 |
| **Gifts and donations** | $117,433 | $43,738 | $0 | $11,691 | $10,261 | $18,262 |
| **Rentals of facilities** | $23,462 | $8,560 | $0 | $0 | $0 | $0 |
| **School generated funds** | $1,086,257 | $13,507 | $0 | $17,871 | $0 | $0 |
| **Gains on disposals of capital assets** | $16,273 | $0 | $0 | $0 | $0 | $0 |
| **Amortization of capital allocations** | $1,362,005 | $0 | $0 | $0 | $0 | $0 |
| **Total Revenues** | $43,647,779 | $689,640 | $1,561,444 | $1,296,179 | $506,344 | $613,688 |
| **EXPENSES** | | | | | | |
| **Salaries, wages and benefits** | $30,136,454 | $400,775 | $894,057 | $821,590 | $343,273 | $323,944 |
| **Services, contracts and supplies** | $8,129,008 | $135,013 | $660,365 | $415,844 | $163,071 | $160,691 |
| **School generated activities (funds)** | $1,086,257 | $57,715 | $0 | $17,871 | $0 | $0 |
| **Capital and debt services** | $0 | $0 | $0 | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| - School Buildings | $1,338,180 | $13,910 | $0 | $0 | $0 | $0 |
| - Other | $542,482 | $0 | $0 | $0 | $0 | $12,343 |
| **Total Amortization** | $1,880,662 | $13,910 | $0 | $0 | $0 | $12,343 |
| Interest on capital debt | $1,151,992 | $0 | $0 | $0 | $0 | $37,951 |
| Other interest and bank charges | $2,192 | $360 | $3,532 | $1,522 | $0 | $849 |
| Losses on disposals of capital assets | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Expenses** | $42,386,565 | $607,773 | $1,557,954 | $1,256,827 | $506,344 | $535,778 |
| **Excess(deficiency) of revenues over expenses** | $1,261,214 | $81,867 | $3,490 | $39,352 | $0 | $77,910 |

**Attachment A**
**School Authority Statements of Revenues and Expenses**
**for the Year Ended August 31, 1997**

| **REVENUES** | **Global Learning Academy** | **New Horizons** | **Suzuki Elementary Charter School** |
|---|---|---|---|
| **Alberta education allocations** | | | |
| Instruction block | $1,339,542 | $380,857 | $324,295 |
| Support block | $394,195 | $75,989 | $98,500 |
| Capital block - supported capital debt interest | $0 | $0 | $0 |
| - building quality restoration program | $0 | $0 | $0 |
| - equipment | $0 | $0 | $0 |
| -other | $0 | $0 | $0 |
| Other | $0 | $0 | $0 |
| **Other province of Alberta** | $16,910 | $0 | $0 |
| **Federal government/first nations** | $0 | $0 | $923 |
| **Other Alberta school authorities** | $0 | $0 | $0 |
| **Out of province local authorities** | $0 | $0 | $0 |
| **Alberta municipalities (excluding supp. requisitions)** | $0 | $0 | $0 |
| **Instruction and transportation fees** | $64,431 | $7,787 | $8,199 |
| **Other sales and services** | $0 | $197 | $0 |
| **Interest on investments** | $0 | $1,872 | $0 |
| **Gifts and donations** | $0 | $23,148 | $0 |
| **Rentals of facilities** | $1,734 | $0 | $117 |
| **School generated funds** | $89,995 | $17,037 | $6,276 |
| **Gains on disposals of capital assets** | $0 | $0 | $0 |
| **Amortization of capital allocations** | $0 | $0 | $0 |
| **Total Revenues** | $1,906,807 | $506,887 | $438,310 |
| | | | |
| **EXPENSES** | | | |
| **Salaries, wages and benefits** | $1,079,708 | $318,891 | $248,607 |
| **Services, contracts and supplies** | $530,991 | $123,465 | $115,382 |
| **School generated activities (funds)** | $73,714 | $17,037 | $6,276 |
| **Capital and debt services** | $0 | $0 | $0 |
| Amortization of capital assets | $0 | $0 | $0 |
| - School Buildings | $0 | $0 | $0 |
| - Other | $0 | $20,429 | $0 |
| **Total Amortization** | $0 | $20,429 | $0 |
| Interest on capital debt | $11,068 | $2,898 | $0 |
| Other interest and bank charges | $1,274 | $126 | $0 |
| Losses on disposals of capital assets | $0 | $0 | $0 |
| **Total Expenses** | $1,696,755 | $482,846 | $370,265 |
| **Excess(deficiency) of revenues over expenses** | $210,052 | $24,041 | $68,045 |

## Attachment B
## School Authority Statements of Financial Position as at August 31, 1997

|  | Aspen View Regional Div #19 | Battle River Reg Div #31 | Black Gold Regional Div #18 | Buffalo Trail Regional Div #28 | Calgary RCSSD #1 | Calgary School District #19 | Canadian Rockies Reg Div #12 | Chinook's Edge Reg Division #5 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** |  |  |  |  |  |  |  |  |
| Current assets |  |  |  |  |  |  |  |  |
| Cash and temporary investments | $10,850 | $2,043,215 | $6,100 | $4,745,006 | $17,753,346 | $12,071,645 | $1,018,296 | $146,752 |
| Accounts receivable (net after allowances) |  |  |  |  |  |  |  |  |
| Province of Alberta | 1,611,048 | 4,881,995 | 6,117,463 | 4,052,936 | 12,136,796 | 52,745,358 | 1,648,013 | 6,499,330 |
| Federal government/first nations | 21,905 | 103,796 | 297,060 | 104,082 | 724,053 | 860,140 | 116,330 | 382,266 |
| Alberta municipalities | 3,407 | 0 | 22,668 | 0 | 10,930,827 | 587,482 | 18,751 | 145,377 |
| Other Alberta school jurisdictions | 0 | 1,314 | 3,436 | 0 | 7,321 | 206,964 | 0 | 0 |
| Other | 813,855 | 140,640 | 107,812 | 91,377 | 875,759 | 1,769,674 | 123,569 | 242,749 |
| Prepaid expenses | 142,064 | 458,410 | 176,088 | 158,845 | 416,864 | 520,953 | 140,013 | 1,085,424 |
| Other current assets | 397,695 | 807,576 | 318,059 | 0 | 902,013 | 424,067 | 231,773 | 2,627 |
| **Total current assets** | 3,000,824 | 8,436,946 | 7,048,686 | 9,152,246 | 43,746,979 | 69,186,283 | 3,296,745 | 8,504,525 |
| School generated funds | 183,128 | 585,680 | 553,808 | 397,452 | 1,322,550 | 0 | 154,474 | 600,843 |
| Trust assets | 0 | 239,249 | 152,861 | 58,077 | 0 | 0 | 92,612 | 212,302 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 317,785 | 1,083,340 | 2,418,368 | 330,743 | 3,155,642 | 3,144,316 | 960,825 | 2,606,702 |
| Buildings | 12,915,140 | 37,737,714 | 47,392,370 | 33,033,246 | 136,644,885 | 260,397,950 | 23,875,404 | 37,292,105 |
| Equipment | 275,902 | 475,448 | 2,012,411 | 337,940 | 6,839,891 | 11,993,279 | 726,846 | 1,064,547 |
| Vehicles | 677,648 | 3,079,380 | 80,818 | 125,659 | 380,561 | 591,335 | 580,637 | 2,082,326 |
| **Total capital assets** | 14,186,475 | 42,375,882 | 51,903,967 | 33,827,588 | 147,020,979 | 276,126,880 | 26,143,712 | 43,045,680 |
| **Total Assets** | $17,370,427 | $51,637,757 | $59,659,322 | $43,435,363 | $192,090,508 | $345,313,163 | $29,687,543 | $52,363,350 |
| **LIABILITIES** |  |  |  |  |  |  |  |  |
| Current liabilities |  |  |  |  |  |  |  |  |
| Bank indebtedness | $1,293,768 | $0 | $3,697,810 | $0 | $0 | $0 | $140,476 | $0 |
| Accounts payable and accrued liabilities |  |  |  |  |  |  |  |  |
| Province of Alberta | 0 | 1,271,901 | 1,745,663 | 1,240,452 | 5,276,990 | 8,404,817 | 645,767 | 855,424 |
| Federal government/first nations | 0 | 10,297 | 0 | 0 | 990,538 | 7,205,043 | 0 | 695,518 |
| Alberta municipalities | 10,496 | 0 | 85,734 | 0 | 215,455 | 343,434 | 22,252 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 11,267 | 0 | 40,063 | 4,552 | 0 | 0 |
| Other | 1,774,220 | 668,731 | 2,591,227 | 932,035 | 13,414,145 | 30,431,964 | 773,391 | 2,869,040 |
| Deferred revenue | 95,841 | 911,523 | 176,401 | 319,880 | 1,021,067 | 8,176,726 | 172,638 | 253,738 |
| Current portion of long term debt | 969,530 | 1,638,600 | 3,413,862 | 0 | 8,334,350 | 11,655,757 | 1,066,386 | 2,408,603 |
| **Total current liabilities** | 4,143,855 | 4,501,052 | 11,721,964 | 2,492,367 | 29,292,608 | 66,222,293 | 2,820,910 | 7,082,323 |
| School generated funds | 183,128 | 585,680 | 553,808 | 397,452 | 1,322,550 | 0 | 154,474 | 600,843 |
| Trust liabilities | 0 | 239,249 | 152,861 | 58,077 | 0 | 879,195 | 92,132 | 212,302 |
| Unfunded pension liability - Local Authorities Pension Plan | 53,301 | 68,903 | 73,040 | 0 | 500,000 | 1,488,995 | 27,408 | 85,350 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 8,910,995 | 19,003,577 | 29,262,428 | 22,960,626 | 70,475,932 | 136,119,081 | 15,717,058 | 16,434,672 |
| Capital loans | 0 | 0 | 87,401 | 424,607 | 0 | 0 | 0 | 0 |
| Capital leases | 0 | 0 | 0 | 0 | 0 | 278,501 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred capital allocations | 0 | 0 | 153,370 | 0 | 2,683,844 | (3,539,632) | 34,751 | 442,347 |
| Unamortized capital allocations | 2,999,454 | 4,217,080 | 13,291,891 | 9,978,756 | 45,842,796 | 118,069,338 | 10,701,808 | 15,956,967 |
|  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 1,306,496 | 17,528,509 | 5,848,384 | 463,599 | 24,050,149 | 10,004,200 | (1,365,096) | 8,245,439 |
| Unrestricted Net Assets | (408,977) | 1,477,650 | (1,485,825) | 2,929,576 | 5,266,532 | (3,226,144) | 227,599 | 810,399 |
| Restricted Net Assets | 182,178 | 4,016,057 | 0 | 3,730,303 | 12,656,097 | 19,017,336 | 1,276,500 | 2,492,708 |
| Total net assets | 1,079,696 | 23,022,216 | 4,362,559 | 7,123,478 | 41,972,778 | 25,795,392 | 139,003 | 11,548,546 |
| **Total Liabilities and Net Assets** | $17,370,427 | $51,637,757 | $59,659,322 | $43,435,363 | $192,090,508 | $345,313,163 | $29,687,544 | $52,363,350 |

## Attachment B
## School Authority Statements of Financial Position as at August 31, 1997

| | Christ Redeemer CS Reg Div #3 | Clearview Regional Div #24 | E Central Alta CSS Reg Div #16 | E Central Francophone Reg#3 | Edmonton RCSSD #7 | Edmonton School Dist #7 | Elk Island Pub Sch Reg Div #14 | Evergreen Cath Sep Reg Div #12 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Current assets | | | | | | | | |
| Cash and temporary investments | $1,215,932 | $2,041,318 | $384,114 | $442,300 | $6,595,993 | $0 | $5,533,749 | $391,955 |
| Accounts receivable (net after allowances) | | | | | | | | |
| Province of Alberta | 1,336,921 | 2,187,688 | 1,434,772 | 333,548 | 4,666,637 | 41,000,797 | 8,212,526 | 867,715 |
| Federal government/first nations | 49,882 | 137,955 | 22,540 | 120,193 | 11,010 | 827,402 | 313,673 | 13,824 |
| Alberta municipalities | 312,751 | 0 | 156,688 | 0 | 8,921,818 | 4,891 | 0 | 300,857 |
| Other Alberta school jurisdictions | 0 | 0 | 12,901 | 9,861 | 70,739 | 419,534 | 0 | 0 |
| Other | 10,575 | 96,405 | 32,118 | 0 | 3,796,378 | 749,267 | 282,613 | 3,831 |
| Prepaid expenses | 678,482 | 164,120 | 228,198 | 141 | 148,989 | 273,121 | 187,788 | 34,484 |
| Other current assets | 0 | 129,275 | 0 | 0 | 496,437 | 3,352,650 | 163,932 | 0 |
| **Total current assets** | 3,604,543 | 4,756,761 | 2,271,331 | 906,044 | 24,708,001 | 46,627,662 | 14,694,281 | 1,612,666 |
| School generated funds | 37,930 | 137,533 | 47,962 | 16,628 | 0 | 4,654,965 | 1,478,690 | 138,156 |
| Trust assets | 15,452 | 161,918 | 0 | 0 | 0 | 328,066 | 0 | 0 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 221,791 | 1,398,646 | 73,998 | 0 | 4,836,798 | 1,622,139 | 1,505,408 | 654,180 |
| Buildings | 11,126,663 | 19,912,433 | 6,016,070 | 3,575,487 | 61,820,062 | 224,601,346 | 38,565,048 | 9,646,737 |
| Equipment | 1,293,910 | 97,753 | 0 | 47,180 | 2,829,667 | 50,061,505 | 48,465 | 239,434 |
| Vehicles | 0 | 1,892,404 | 56,800 | 0 | 249,280 | 470,530 | 0 | 0 |
| **Total capital assets** | 12,642,364 | 23,301,236 | 6,146,868 | 3,622,667 | 69,735,807 | 276,755,520 | 40,118,921 | 10,54[illegible],351 |
| **Total Assets** | $16,300,289 | $28,357,448 | $8,466,161 | $4,545,338 | $94,443,808 | $328,366,213 | $56,291,892 | $12,291,173 |
| **LIABILITIES** | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank indebtedness | $0 | $0 | $0 | $0 | $0 | $29,504,138 | $0 | $35,844 |
| Accounts payable and accrued liabilities | | | | | | | | |
| Province of Alberta | 727,543 | 23,521 | 221,278 | 103,825 | 0 | 420,598 | 0 | 438,368 |
| Federal government/first nations | 0 | 0 | 0 | 0 | 0 | 0 | 4,718 | 0 |
| Alberta municipalities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 1,080,180 | 515,683 | 171,177 | 116,290 | 13,440,506 | 23,400,068 | 7,568,366 | 113,981 |
| Deferred revenue | 63,609 | 3,705 | 113,946 | 69,112 | 2,279,302 | 1,857,688 | 29,389 | 84,664 |
| Current portion of long term debt | 522,921 | 758,600 | 0 | 56,546 | 4,952,879 | 16,382,055 | 3,192,907 | 532,466 |
| **Total current liabilities** | 2,394,253 | 1,301,509 | 506,401 | 345,773 | 20,672,687 | 71,564,547 | 10,795,380 | 1,205,323 |
| School generated funds | 37,930 | 137,533 | 47,962 | 16,628 | 0 | 4,654,962 | 1,478,690 | 138,156 |
| Trust liabilities | 15,452 | 161,918 | 0 | 0 | 0 | 328,057 | 52,305 | 0 |
| Unfunded pension liability - Local Authorities Pension Plan | 22,211 | 38,863 | 0 | 0 | 558,995 | 1,375,096 | 202,656 | 9,539 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 9,842,202 | 8,758,969 | 3,485,394 | 318,341 | 36,261,737 | 113,314,131 | 24,316,645 | 7,252,294 |
| Capital loans | 0 | 774 | 61,076 | 52,364 | 0 | 0 | 31,960 | 0 |
| Capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred capital allocations | 1,007,874 | 0 | 0 | 291,243 | 629,829 | 3,556,613 | 0 | 169,892 |
| Unamortized capital allocations | 1,195,195 | 10,336,713 | 2,231,991 | 3,164,643 | 20,418,312 | 136,564,018 | 10,818,142 | 1,842,167 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 1,021,088 | 3,041,915 | 368,427 | 31,027 | 7,915,198 | 0 | 48,465 | 913,424 |
| Unrestricted Net Assets | 150,000 | 2,701,199 | 626,681 | 33,537 | 633,913 | (2,991,214) | 3,029,565 | 360,552 |
| Restricted Net Assets | 614,084 | 1,878,055 | 1,138,229 | 291,783 | 7,353,137 | 0 | 5,518,085 | 399,826 |
| Total net assets | 1,785,172 | 7,621,169 | 2,133,337 | 356,346 | 15,902,248 | (2,991,214) | 8,596,115 | 1,673,802 |
| **Total Liabilities and Net Assets** | $16,300,289 | $28,357,448 | $8,466,161 | $4,545,338 | $94,443,808 | $328,366,210 | $56,291,893 | $12,291,173 |

## Attachment B
## School Authority Statements of Financial Position as at August 31, 1997

| | Foothills School Div #38 | Fort McMurray RCSSD #32 | Fort McMurray S Dist #2833 | Ft Saskatchewan RCSSD #104 | Ft Vermilion School Div #52 | Golden Hills Regional Div #15 | Good Shepherd RCS Reg Div #13 | Grande Praine RCSSD #28 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Current assets | | | | | | | | |
| Cash and temporary investments | $276,010 | $7,950,010 | $3,432,913 | $539,919 | $0 | $11,875 | $429,073 | $1,470 |
| Accounts receivable (net after allowances) | | | | | | | | |
| Province of Alberta | 3,391,165 | 582,357 | 2,753,800 | 487,896 | 3,925,626 | 3,577,256 | 524,874 | 1,903,108 |
| Federal government/first nations | 83,943 | 35,045 | 647,758 | 16,378 | 763,687 | 219,348 | 14,058 | 76,588 |
| Alberta municipalities | 0 | 1,510,492 | 0 | 108,254 | 973 | 3,492 | 148,460 | 459,296 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 185,978 | 799,949 | 123,035 | 34,960 | 95,855 | 345,037 | 0 | 48,581 |
| Prepaid expenses | 478,095 | 95,719 | 340,498 | 20,815 | 292,762 | 427,130 | 0 | 42,558 |
| Other current assets | 0 | 5,976,930 | 0 | 0 | 81,083 | 297,237 | 0 | 37,498 |
| **Total current assets** | 4,415,191 | 16,950,503 | 7,298,004 | 1,208,222 | 5,159,986 | 4,881,376 | 1,116,465 | 2,569,099 |
| School generated funds | 791,418 | 131,740 | 370,602 | 146,637 | 93,977 | 480,040 | 41,327 | 120,045 |
| Trust assets | 192,887 | 177,832 | 176,855 | 0 | 22,879 | 159,459 | 0 | 27,116 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 1,490,622 | 1,737,425 | 4,552,664 | 247,672 | 687,660 | 700,428 | 188,436 | 225,650 |
| Buildings | 39,807,112 | 24,517,554 | 33,914,714 | 4,690,308 | 40,976,305 | 23,069,001 | 5,167,116 | 20,636,043 |
| Equipment | 2,232,358 | 293,842 | 636,242 | 343,867 | 625,181 | 132,309 | 68,536 | 0 |
| Vehicles | 2,044,644 | 33,515 | 21,304 | 14,570 | 1,457,343 | 867,873 | 0 | 27,018 |
| **Total capital assets** | 45,574,736 | 26,582,336 | 39,124,924 | 5,296,417 | 43,746,489 | 24,769,611 | 5,424,088 | 20,888,711 |
| **Total Assets** | $50,974,232 | $43,842,410 | $46,970,385 | $6,651,276 | $49,023,331 | $30,290,486 | $6,581,880 | $23,604,971 |
| **LIABILITIES** | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank indebtedness | $0 | $3,611,200 | $0 | $0 | $153,018 | $2,090,441 | $0 | $427,643 |
| Accounts payable and accrued liabilities | | | | | | | | |
| Province of Alberta | 0 | 576,150 | 0 | 471,587 | 1,244,970 | 615,562 | 194,882 | 756,474 |
| Federal government/first nations | 0 | 0 | 0 | 0 | 85,696 | 0 | 0 | 0 |
| Alberta municipalities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 1,755,421 | 2,329,525 | 2,526,443 | 243,629 | 1,744,387 | 1,902,344 | 32,618 | 969,207 |
| Deferred revenue | 78,820 | 2,025 | 14,429 | 0 | 199,749 | 64,555 | 39,760 | 33,947 |
| Current portion of long term debt | 2,740,031 | 1,031,127 | 1,962,675 | 298,551 | 2,116,259 | 1,333,442 | 199,681 | 1,148,402 |
| **Total current liabilities** | 4,574,272 | 7,550,026 | 4,503,547 | 1,013,767 | 5,544,079 | 6,006,343 | 466,941 | 3,335,673 |
| School generated funds | 791,418 | 131,740 | 370,602 | 146,637 | 93,977 | 480,040 | 41,327 | 120,045 |
| Trust liabilities | 192,887 | 177,832 | 176,855 | 0 | 22,879 | 159,459 | 0 | 27,116 |
| Unfunded pension liability - Local Authorities Pension Plan | 114,760 | 63,335 | 77,524 | 0 | 6,258 | 110,777 | 0 | 30,777 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 18,949,532 | 7,905,583 | 12,320,055 | 2,880,254 | 18,163,196 | 12,229,407 | 3,082,999 | 13,438,870 |
| Capital loans | 0 | 0 | 0 | 0 | 50,442 | 0 | 0 | 8,394 |
| Capital leases | 676,878 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred capital allocations | 424,926 | 514,865 | 0 | 0 | 0 | 0 | 451,411 | 94,148 |
| Unamortized capital allocations | 16,628,953 | 6,526,452 | 17,391,110 | 1,159,944 | 17,966,660 | 9,548,890 | 1,775,940 | 785,270 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 5,595,314 | 11,119,174 | 7,416,295 | 942,466 | 5,299,967 | 1,256,390 | 365,468 | 5,507,776 |
| Unrestricted Net Assets | 805,722 | 2,821,665 | 3,645,842 | 493,003 | 538,902 | 147,252 | 397,794 | (147,893) |
| Restricted Net Assets | 2,219,570 | 7,031,739 | 1,068,555 | 15,205 | 1,336,971 | 351,928 | 0 | 404,795 |
| Total net assets | 8,620,606 | 20,972,578 | 12,130,692 | 1,450,674 | 7,175,840 | 1,755,570 | 763,262 | 5,764,678 |
| **Total Liabilities and Net Assets** | $50,974,232 | $43,842,410 | $46,970,385 | $6,651,276 | $49,023,331 | $30,290,487 | $6,581,880 | $23,604,971 |

## Attachment B
## School Authority Statements of Financial Position as at August 31, 1997

| | Grande Prairie S Dist #2357 | Grande Yellowhead Reg Div #35 | Grasslands Regional Div #6 | Greater St Albert Cath Reg#29 | High Prairie School Div #48 | Holy Family CS Regional Div#17 | Holy Spirit RCS Reg Div #4 | Holy Trinity Cath Reg Div #35 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Current assets | | | | | | | | |
| Cash and temporary investments | $15,515 | $0 | $477,145 | $63,677 | $251,852 | $983,979 | $333,916 | $39,785 |
| Accounts receivable (net after allowances) | | | | | | | | |
| Province of Alberta | 4,224,440 | 4,058,012 | 2,568,385 | 4,647,195 | 2,937,197 | 459,877 | 1,627,290 | 1,314,711 |
| Federal government/first nations | 125,971 | 140,522 | 78,137 | 367,389 | 49,279 | 113,519 | 67,022 | 17,023 |
| Alberta municipalities | 0 | 0 | 2,250 | 0 | 0 | 53,742 | 887,960 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 13,648 | 0 | 0 | 0 |
| Other | 125,333 | 112,008 | 37,454 | 89,536 | 36,723 | 11,214 | 30,182 | 26,587 |
| Prepaid expenses | 440,711 | 309,057 | 3,429 | 541,100 | 490,849 | 88,295 | 139,294 | 50,244 |
| Other current assets | 97,190 | 30,607 | 70,682 | 20,145 | 0 | 40,816 | 38,739 | 134 |
| **Total current assets** | 5,029,160 | 4,650,206 | 3,237,482 | 5,729,042 | 3,779,548 | 1,751,442 | 3,124,403 | 1,448,483 |
| School generated funds | 164,840 | 379,130 | 184,940 | 663,742 | 277,372 | 23,356 | 133,430 | 144,909 |
| Trust assets | 0 | 117,272 | 102,810 | 268,900 | 0 | 0 | 235,468 | 0 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 471,253 | 1,091,658 | 488,355 | 1,396,416 | 0 | 105,521 | 772,399 | 768,196 |
| Buildings | 35,515,733 | 25,350,600 | 15,231,836 | 37,376,876 | 11,548,033 | 3,267,653 | 10,852,881 | 11,729,238 |
| Equipment | 43,536 | 744,113 | 276,123 | 1,136,229 | 0 | 6,134 | 129,264 | 294,318 |
| Vehicles | 56,101 | 1,087,514 | 911,916 | 7,157 | 1,946,066 | 16,004 | 65,043 | 11,809 |
| **Total capital assets** | 36,086,623 | 28,273,885 | 16,908,230 | 39,916,678 | 13,494,099 | 3,395,312 | 11,819,587 | 12,803,560 |
| **Total Assets** | $41,280,623 | $33,420,493 | $20,433,462 | $46,578,362 | $17,551,019 | $5,170,110 | $15,312,888 | $14,396,953 |
| **LIABILITIES** | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank indebtedness | $2,122,162 | $314,845 | $0 | $1,390,615 | $0 | $0 | $0 | $140,015 |
| Accounts payable and accrued liabilities | | | | | | | | |
| Province of Alberta | 1,348,612 | 912,049 | 828,917 | 0 | 557,656 | 0 | 0 | 436,791 |
| Federal government/first nations | 1,110 | 0 | 0 | 0 | 3,832 | 0 | 0 | 0 |
| Alberta municipalities | 0 | 0 | 0 | 0 | 0 | 0 | 24,783 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 613,254 | 750,200 | 179,518 | 3,252,561 | 677,390 | 285,263 | 1,530,536 | 84,970 |
| Deferred revenue | 1,460 | 13,177 | 151,305 | 107,690 | 108,825 | 79,752 | 106,203 | 95,803 |
| Current portion of long term debt | 1,918,132 | 1,433,854 | 930,276 | 1,972,488 | 809,317 | 397,922 | 819,719 | 569,148 |
| **Total current liabilities** | 6,004,730 | 3,424,125 | 2,090,016 | 6,723,354 | 2,157,020 | 762,937 | 2,481,241 | 1,326,727 |
| School generated funds | 164,840 | 379,130 | 184,940 | 663,742 | 277,372 | 23,356 | 133,430 | 144,909 |
| Trust liabilities | 0 | 1,262,495 | 102,810 | 268,900 | 0 | 0 | 235,468 | 0 |
| Unfunded pension liability - Local Authorities Pension Plan | 82,144 | 76,670 | 43,548 | 255,382 | 29,251 | 0 | 59,932 | 0 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 23,022,375 | 14,157,599 | 11,815,351 | 25,177,735 | 6,673,905 | 1,428,870 | 8,557,115 | 7,962,702 |
| Capital loans | 141,102 | 12,765 | 205,477 | 0 | 0 | 0 | 65,043 | 100,025 |
| Capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 181,717 | 0 | 0 | 0 |
| Deferred capital allocations | 169 | 342,778 | 67,656 | 0 | 0 | 43,856 | 107,867 | 0 |
| Unamortized capital allocations | 2,063,258 | 8,538,031 | 1,857,527 | 8,471,250 | 4,521,229 | 1,402,330 | 1,146,602 | 2,880,607 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 8,941,756 | 4,131,637 | 2,108,514 | 2,102,643 | 2,101,012 | 178,229 | 1,231,108 | 1,291,078 |
| Unrestricted Net Assets | (277,531) | (1,524,438) | 697,808 | 23,967 | (34,652) | 466,211 | 787,893 | 492,879 |
| Restricted Net Assets | 1,137,780 | 2,619,701 | 1,259,815 | 2,891,389 | 1,644,164 | 864,321 | 507,189 | 198,026 |
| Total net assets | 9,802,005 | 5,226,900 | 4,066,137 | 5,017,999 | 3,710,524 | 1,508,761 | 2,526,190 | 1,981,983 |
| **Total Liabilities and Net Assets** | $41,280,623 | $33,420,493 | $20,433,462 | $46,578,362 | $17,551,018 | $5,170,110 | $15,312,888 | $14,396,953 |

## Attachment B
## School Authority Statements of
## Financial Position as at August 31, 1997

| | Horizon School Division #67 | Lakeland RCSSD #150 | Lethbridge School Dist #51 | Livingstone Range Sch Div #68 | Medicine Hat CS Reg Div #20 | Medicine Hat S Dist #76 | Central Francophone Reg#4 | W Francophone Ed Region #1 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Current assets | | | | | | | | |
| Cash and temporary investments | $4,261,094 | $2,614,949 | $54,346 | $958,310 | $364,526 | $265,467 | $338,748 | $836,250 |
| Accounts receivable (net after allowances) | | | | | | | | |
| Province of Alberta | 1,693,823 | 924,575 | 4,876,212 | 3,154,609 | 1,363,161 | 3,764,261 | 622,266 | 239,850 |
| Federal government/first nations | 101,847 | 77,442 | 302,438 | 473,262 | 102,725 | 65,952 | 304,324 | 188,160 |
| Alberta municipalities | 0 | 123,971 | 0 | 0 | 485,441 | 6,667 | 0 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 25,590 | 0 | 0 | 0 | 0 | 0 |
| Other | 56,064 | 92,182 | 199,064 | 267,616 | 58,838 | 111,987 | 76,253 | 142,465 |
| Prepaid expenses | 0 | 14,582 | 207,156 | 66,662 | 146,042 | 128,778 | 109,668 | 26,114 |
| Other current assets | 0 | 8,447 | 43,870 | 257,147 | 34,710 | 697,488 | 0 | 15,737 |
| **Total current assets** | 6,112,828 | 3,856,148 | 5,708,676 | 5,177,606 | 2,555,443 | 5,040,600 | 1,451,259 | 1,448,576 |
| School generated funds | 292,662 | 89,067 | 385,580 | 459,057 | 0 | 538,079 | 100,403 | 18,253 |
| Trust assets | 0 | 10,263 | 422,867 | 204 | 12,071 | 185,212 | 0 | 15,745 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 380,946 | 526,067 | 1,750,344 | 1,158,361 | 0 | 1,962,982 | 3,439,000 | 75,576 |
| Buildings | 6,206,842 | 7,860,848 | 26,309,853 | 14,455,744 | 7,218,993 | 21,407,026 | 7,485,246 | 4,077,175 |
| Equipment | 994,138 | 125,241 | 249,424 | 132,222 | 0 | 606,615 | 64,172 | 18,404 |
| Vehicles | 84,408 | 11,837 | 28,922 | 1,217,065 | 0 | 52,089 | 9,476 | 228,777 |
| **Total capital assets** | 7,666,334 | 8,523,993 | 28,338,543 | 16,963,392 | 7,218,993 | 24,028,712 | 10,997,894 | 4,399,932 |
| **Total Assets** | $14,071,824 | $12,479,471 | $34,855,666 | $22,600,259 | $9,786,507 | $29,792,603 | $12,549,556 | $5,882,506 |
| **LIABILITIES** | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank indebtedness | $0 | $0 | $6,032 | $0 | $0 | $0 | $0 | $0 |
| Accounts payable and accrued liabilities | | | | | | | | |
| Province of Alberta | 191,882 | 129,717 | 1,192,155 | 0 | 0 | 0 | 0 | 0 |
| Federal government/first nations | 0 | 0 | 638,597 | 0 | 0 | 9,900 | 0 | 0 |
| Alberta municipalities | 0 | 71,528 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 889,723 | 821,068 | 526,581 | 1,069,631 | 1,003,356 | 701,087 | 933,006 | 755,479 |
| Deferred revenue | 89,064 | 14,856 | 142,451 | 2,875 | 237,267 | 463,654 | 134,096 | 118,467 |
| Current portion of long term debt | 407,529 | 465,640 | 1,550,413 | 778,944 | 410,368 | 1,370,822 | 69,295 | 73,600 |
| **Total current liabilities** | 1,578,198 | 1,502,809 | 4,056,229 | 1,851,450 | 1,650,991 | 2,545,463 | 1,136,397 | 947,546 |
| School generated funds | 292,662 | 89,067 | 385,580 | 459,057 | 0 | 538,079 | 100,403 | 18,253 |
| Trust liabilities | 0 | 10,263 | 422,867 | 204 | 12,071 | 185,212 | 0 | 15,745 |
| Unfunded pension liability - Local Authorities Pension Plan | 29,536 | 1,521 | 129,385 | 71,128 | 28,145 | 78,900 | 13,222 | 0 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 2,949,206 | 5,250,027 | 17,854,640 | 7,381,114 | 3,432,387 | 11,720,687 | 441,315 | 741,800 |
| Capital loans | 0 | 0 | 0 | 0 | 107,812 | 0 | 0 | 48,000 |
| Capital leases | 0 | 0 | 249,424 | 0 | 0 | 517,681 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 1,870 | 0 | 0 |
| Deferred capital allocations | 27,361 | 0 | 24,960 | 635,217 | 1,811,501 | 306,463 | 0 | 0 |
| Unamortized capital allocations | 1,674,229 | 2,000,256 | 6,401,095 | 5,455,972 | 1,406,550 | 8,026,472 | 6,974,636 | 3,273,775 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 2,635,370 | 749,919 | 1,847,959 | 3,347,363 | 50,374 | 2,391,184 | 3,512,648 | 237,757 |
| Unrestricted Net Assets | 2,527,326 | 998,399 | 1,172,516 | 1,397,030 | 879,522 | 1,363,414 | 370,935 | 142,997 |
| Restricted Net Assets | 2,357,936 | 1,877,210 | 2,311,011 | 2,001,724 | 407,154 | 2,117,178 | 0 | 456,633 |
| Total net assets | 7,520,632 | 3,625,528 | 5,331,486 | 6,746,117 | 1,337,050 | 5,871,776 | 3,883,583 | 837,387 |
| **Total Liabilities and Net Assets** | $14,071,824 | $12,479,471 | $34,855,666 | $22,600,259 | $9,786,507 | $29,792,603 | $12,549,556 | $5,882,506 |

BEST COPY AVAILABLE

**Attachment B**

## School Authority Statements of Financial Position as at August 31, 1997

| | North Peace RCSSD #43 | Northern Gateway Reg Div #10 | Northern Lights School Div #69 | Northland School Div #61 | Palliser Regional Division #2 | Parkland School Division #70 | Peace River School Div #10 | Peace Wapiti Reg Div #33 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Current assets | | | | | | | | |
| Cash and temporary investments | $679,102 | $2,617,874 | $2,959,328 | $7,770,562 | $5,266,479 | $0 | $1,509,042 | $6,519,509 |
| Accounts receivable (net after allowances) | | | | | | | | |
| Province of Alberta | 945,810 | 3,629,984 | 3,683,375 | 2,410,109 | 2,226,431 | 6,164,786 | 2,933,550 | 2,473,015 |
| Federal government/first nations | 23,601 | 184,783 | 343,661 | 4,693,296 | 0 | 252,858 | 63,665 | 57,052 |
| Alberta municipalities | 0 | 0 | 0 | 0 | 0 | 37,564 | 0 | 0 |
| Other Alberta school jurisdictions | 19,125 | 3,894 | 0 | 0 | 0 | 2,549 | 8,903 | 0 |
| Other | 29,477 | 659 | 195,864 | 576,842 | 212,709 | 346,202 | 67,317 | 328,468 |
| Prepaid expenses | 41,655 | 280,036 | 399,457 | 201,827 | 77,669 | 311,743 | 185,829 | 223,540 |
| Other current assets | 456 | 2 | 0 | 570,085 | 0 | 0 | 231,298 | 294,602 |
| **Total current assets** | 1,739,226 | 6,717,232 | 7,581,685 | 16,222,723 | 7,783,288 | 7,115,702 | 4,999,605 | 9,896,186 |
| School generated funds | 112,131 | 560,952 | 344,190 | 130,910 | 208,564 | 777,125 | 288,517 | 479,367 |
| Trust assets | 7,405 | 265,293 | 8,541 | 0 | 146,078 | 50,103 | 122,588 | 16,366 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 860,232 | 1,303,612 | 977,588 | 429,588 | 0 | 4,128,903 | 1,923,560 | 1,024,994 |
| Buildings | 11,165,169 | 56,722,973 | 25,674,723 | 41,121,506 | 11,137,550 | 41,101,532 | 23,038,416 | 22,738,329 |
| Equipment | 0 | 110,027 | 1,021,020 | 954,397 | 221,325 | 1,524,342 | 130,111 | 457,088 |
| Vehicles | 25,560 | 701,526 | 188,536 | 526,374 | 2,411,592 | 204,802 | 2,016,842 | 3,312,939 |
| **Total capital assets** | 12,050,961 | 58,838,138 | 27,861,867 | 43,031,865 | 13,770,467 | 46,959,579 | 27,108,929 | 27,533,350 |
| **Total Assets** | $13,909,723 | $66,381,615 | $35,796,283 | $59,385,498 | $21,908,397 | $54,902,509 | $32,519,639 | $37,925,269 |
| **LIABILITIES** | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank indebtedness | $0 | $0 | $0 | $0 | $0 | $899,674 | $0 | $290,380 |
| Accounts payable and accrued liabilities | | | | | | | | |
| Province of Alberta | 9,449 | 71,726 | 909,444 | 598,233 | 438,917 | 1,434,632 | 1,011,116 | 0 |
| Federal government/first nations | 317 | 0 | 0 | 0 | 0 | 72,905 | 1,123 | 0 |
| Alberta municipalities | 0 | 0 | 0 | 3,490 | 0 | 0 | 0 | 0 |
| Other Alberta school jurisdictions | 1,562 | 0 | 8,910 | 0 | 0 | 1,273,961 | 0 | 0 |
| Other | 566,712 | 2,114,524 | 1,812,443 | 3,336,771 | 720,432 | 0 | 462,927 | 5,613,064 |
| Deferred revenue | 4,510 | 1,666 | 500,681 | 89,286 | 332,856 | 670,239 | 432,365 | 14,500 |
| Current portion of long term debt | 690,911 | 1,525,344 | 1,747,570 | 2,491,638 | 600,943 | 2,774,429 | 1,255,982 | 1,520,803 |
| **Total current liabilities** | 1,273,461 | 3,713,260 | 4,979,048 | 6,519,418 | 2,093,148 | 7,125,840 | 3,163,513 | 7,438,747 |
| School generated funds | 112,131 | 560,952 | 344,190 | 130,910 | 208,564 | 777,125 | 288,517 | 479,367 |
| Trust liabilities | 7,405 | 265,293 | 8,541 | 0 | 146,078 | 50,103 | 122,588 | 16,366 |
| Unfunded pension liability - Local Authorities Pension Plan | 9,815 | 97,189 | 34,616 | 128,474 | 39,948 | 93,234 | 41,070 | 52,580 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 8,656,034 | 16,706,256 | 18,549,972 | 26,046,992 | 8,320,374 | 22,179,400 | 15,804,485 | 20,462,548 |
| Capital loans | 168,177 | 0 | 18,881 | 0 | 0 | 0 | 8,666 | 0 |
| Capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred capital allocations | 0 | 22,250 | 0 | 110,261 | 0 | 0 | | 106,168 |
| Unamortized capital allocations | 1,443,523 | 35,265,409 | 4,572,258 | 10,537,935 | 1,477,417 | 16,839,197 | 5,463,169 | (9,043) |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 860,233 | 5,839,423 | 1,402,799 | 3,815,463 | 3,371,733 | 5,166,553 | 4,576,627 | 5,559,110 |
| Unrestricted Net Assets | 317,769 | 923,329 | 560,526 | 8,621,885 | (41,689) | 322,777 | 2,672,719 | 125,073 |
| Restricted Net Assets | 1,061,175 | 2,988,254 | 5,325,452 | 3,474,160 | 6,292,825 | 2,348,280 | 378,285 | 3,694,352 |
| Total net assets | 2,239,177 | 9,751,006 | 7,288,777 | 15,911,508 | 9,622,868 | 7,837,610 | 7,627,631 | 9,378,535 |
| **Total Liabilities and Net Assets** | $13,909,723 | $66,381,615 | $35,796,283 | $59,385,498 | $21,908,397 | $54,902,509 | $32,519,639 | $37,925,269 |

## Attachment B
## School Authority Statements of Financial Position as at August 31, 1997

| | Pembina Hills Regional Div #7 | Prairie Land Regional Div #25 | Prairie Rose Regional Div #8 | Red Deer RCSSD #17 | Red Deer School Dist #104 | Rocky View Sch Div #41 | Sherwood Park CSSD #105 | St Albert PSS Dist #6 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Current assets | | | | | | | | |
| Cash and temporary investments | $443,389 | $2,779,751 | $1,380,966 | $411,540 | $14,744 | $3,092,042 | $7,833 | $0 |
| Accounts receivable (net after allowances) | | | | | | | | |
| Province of Alberta | 3,561,217 | 1,431,779 | 1,982,233 | 1,465,080 | 6,443,533 | 5,267,699 | 1,825,263 | 2,710,164 |
| Federal government/first nations | 114,820 | 36,250 | 3,169 | 31,051 | 200,631 | 363,173 | 81,084 | 63,033 |
| Alberta municipalities | 9,271 | 4,551 | 32,523 | 536,417 | 0 | 0 | 702,559 | 1,145,899 |
| Other Alberta school jurisdictions | 2,411 | 35,730 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 247,950 | 6,961 | 230,722 | 106,493 | 731,723 | 200,538 | 54,417 | 49,028 |
| Prepaid expenses | 437,565 | 427,705 | 739,741 | 451,443 | 175,114 | 1,137,880 | 185,278 | 30,694 |
| Other current assets | 256,947 | 76,224 | 3,350 | 31,666 | 272,642 | 79,231 | 0 | 0 |
| **Total current assets** | 5,073,570 | 4,798,951 | 4,372,724 | 3,033,690 | 7,838,387 | 10,140,563 | 2,856,434 | 3,998,818 |
| School generated funds | 227,497 | 166,629 | 0 | 232,211 | 1,743,212 | 1,100,202 | 198,739 | 441,464 |
| Trust assets | 108,409 | 410,337 | 76,673 | 172,281 | 482,431 | 168,011 | 1,098 | 69,852 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 512,834 | 605,524 | 652,535 | 299,228 | 1,416,015 | 236,446 | 1,083,029 | 1,601,570 |
| Buildings | 18,331,099 | 23,997,916 | 23,666,451 | 26,983,193 | 39,136,579 | 86,093,768 | 17,621,877 | 30,827,785 |
| Equipment | 0 | 341,976 | 1,231,138 | 1,751,625 | 2,425,433 | 2,555,820 | 444,164 | 0 |
| Vehicles | 1,426,646 | 1,772,521 | 48,712 | 282,536 | 430,913 | 233,390 | 629,668 | 60,155 |
| **Total capital assets** | 20,270,579 | 26,717,937 | 25,598,837 | 29,316,582 | 43,408,940 | 89,119,424 | 19,778,738 | 32,489,510 |
| **Total Assets** | $25,680,055 | $32,093,854 | $30,048,233 | $32,754,764 | $53,472,970 | $100,528,200 | $22,835,009 | $36,999,644 |
| **LIABILITIES** | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank indebtedness | $0 | $0 | $0 | $0 | $2,319,547 | $498,136 | $727,612 | $1,666,177 |
| Accounts payable and accrued liabilities | | | | | | | | |
| Province of Alberta | 987,410 | 443,143 | 0 | 609,499 | 2,169,027 | 76,522 | 821,157 | 1,037,022 |
| Federal government/first nations | 1,819 | 0 | 0 | 0 | 13,608 | 0 | 1,526 | 0 |
| Alberta municipalities | 0 | 0 | 0 | 0 | 50,418 | 0 | 32,786 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 6,307 | 0 | 68 | 0 |
| Other | 374,864 | 38,441 | 1,782,696 | 1,162,951 | 917,755 | 4,087,489 | 354,422 | 1,008,031 |
| Deferred revenue | 151,788 | 1,080 | 69,861 | 19,083 | 192,906 | 179,111 | 16,321 | 480,995 |
| Current portion of long term debt | 1,224,001 | 744,752 | 637,874 | 981,459 | 2,838,194 | 4,932,843 | 1,311,746 | 1,701,525 |
| **Total current liabilities** | 2,739,882 | 1,227,416 | 2,490,431 | 2,772,992 | 8,507,762 | 9,774,101 | 3,265,638 | 5,893,750 |
| School generated funds | 227,497 | 166,629 | 0 | 232,211 | 1,743,212 | 1,100,202 | 198,739 | 441,464 |
| Trust liabilities | 108,409 | 410,337 | 76,673 | 172,281 | 482,431 | 168,011 | 1,098 | 69,852 |
| Unfunded pension liability - Local Authorities Pension Plan | 26,718 | 40,466 | 40,484 | 0 | 164,245 | 230,197 | 52,256 | 65,686 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 14,694,265 | 8,286,516 | 5,683,858 | 9,562,310 | 31,705,681 | 48,090,273 | 13,501,878 | 20,091,519 |
| Capital loans | 0 | 0 | | 0 | 408,876 | 0 | 31,603 | 0 |
| Capital leases | 0 | 0 | 112,674 | 0 | 0 | 0 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred capital allocations | 564,365 | 0 | 0 | 0 | 755,924 | 273,552 | 19,131 | 0 |
| Unamortized capital allocations | 2,284,212 | 13,690,873 | 13,308,334 | 17,544,641 | 6,454,370 | 34,378,982 | 2,757,467 | 7,014,464 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 2,068,100 | 2,346,381 | 5,856,098 | 1,228,172 | 2,001,820 | 1,717,320 | 1,701,681 | 3,789,949 |
| Unrestricted Net Assets | 941,430 | 5,392,467 | 1,853,654 | 42,136 | 582,584 | 779,692 | (290,477) | (793,082) |
| Restricted Net Assets | 2,025,177 | 532,769 | 626,028 | 1,200,021 | 666,065 | 4,015,870 | 1,595,995 | 426,042 |
| Total net assets | 5,034,707 | 8,271,617 | 8,335,780 | 2,470,329 | 3,250,469 | 6,512,882 | 3,007,199 | 3,422,909 |
| **Total Liabilities and Net Assets** | $25,680,055 | $32,093,854 | $30,048,233 | $32,754,764 | $53,472,970 | $100,528,200 | $22,835,009 | $36,999,644 |

## Attachment B
## School Authority Statements of Financial Position as at August 31, 1997

| | St Paul Education Reg Div #1 | St Thomas Aquinas Reg Div #22 | Sturgeon School Div #24 | Sundance Cath Sep Reg Div #10 | Vegreville CSSD #16 | Westwind Regional Division #9 | Wetaskiwin Regional Div #11 | Wild Rose School Div #66 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Current assets | | | | | | | | |
| Cash and temporary investments | $2,114,370 | $1,257,026 | $131,828 | $806,397 | $316,961 | $1,549,965 | $270,789 | $5,317,204 |
| Accounts receivable (net after allowances) | | | | | | | | |
| Province of Alberta | 1,731,693 | 920,074 | 2,942,486 | 434,964 | 372,818 | 2,495,008 | 2,235,079 | 3,482,778 |
| Federal government/first nations | 127,272 | 48,438 | 32,963 | 26,120 | 32,999 | 614,046 | 95,618 | 81,943 |
| Alberta municipalities | 0 | 283,912 | 0 | 124,457 | 62,608 | 0 | 0 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 130,481 | 25,721 | 47,535 | 5,814 | 15,802 | 162,079 | 1,336,931 | 43,288 |
| Prepaid expenses | 228,908 | 123,021 | 511,360 | 15,250 | 58,025 | 73,469 | 258,579 | 129,770 |
| Other current assets | 0 | 38,461 | 10 | 10 | 0 | 0 | 302,004 | 259,143 |
| **Total current assets** | 4,332,724 | 2,696,653 | 3,666,182 | 1,413,012 | 859,213 | 4,894,567 | 4,499,000 | 9,314,126 |
| School generated funds | 342,228 | 81,119 | 269,053 | 104,175 | 39,201 | 199,308 | 261,642 | 651,774 |
| Trust assets | 0 | 42,269 | 193,166 | 3,000 | 0 | 0 | 83,983 | 26,772 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 128,374 | 636,011 | 1,417,465 | 162,202 | 40,587 | 414,361 | 243,573 | 1,782,624 |
| Buildings | 13,753,355 | 12,660,845 | 21,841,808 | 3,417,332 | 3,608,437 | 17,497,934 | 19,484,525 | 33,221,154 |
| Equipment | 202,344 | 1,124 | 79,902 | 180,020 | 94,301 | 342,553 | 43,446 | 2,896,958 |
| Vehicles | 583,989 | 27,186 | 205,482 | 0 | 62,616 | 391,090 | 24,684 | 1,245,110 |
| **Total capital assets** | 14,668,062 | 13,325,166 | 23,544,657 | 3,759,554 | 3,805,941 | 18,645,938 | 19,796,228 | 39,145,846 |
| **Total Assets** | $19,343,014 | $16,145,207 | $27,673,058 | $5,279,741 | $4,704,355 | $23,739,814 | $24,640,853 | $49,138,518 |
| **LIABILITIES** | | | | | | | | |
| Current liabilities | | | | | | | | |
| Bank indebtedness | $0 | $0 | $2,638,938 | $0 | $0 | $0 | $0 | $350,000 |
| Accounts payable and accrued liabilities | | | | | | | | |
| Province of Alberta | 467,052 | 488,597 | 36,010 | 101,729 | 165,167 | 724,624 | 8,310 | 1,498 |
| Federal government/first nations | 299,367 | 110,839 | 0 | 0 | 6,979 | 0 | 0 | 5,310 |
| Alberta municipalities | 0 | 14,549 | 0 | 0 | 0 | 0 | 4,334 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 786,438 | 442,241 | 1,258,234 | 103,399 | 209,095 | 1,332,548 | 2,258,208 | 1,887,878 |
| Deferred revenue | 301,428 | 231,856 | 6,628 | 26,066 | 32,275 | 115,796 | 382,305 | 156,691 |
| Current portion of long term debt | 0 | 590,318 | 1,433,349 | 219,785 | 0 | 882,747 | 1,179,328 | 1,998,922 |
| **Total current liabilities** | 1,854,285 | 1,878,400 | 5,373,159 | 450,979 | 413,516 | 3,055,716 | 3,832,485 | 4,400,299 |
| School generated funds | 342,228 | 81,119 | 269,053 | 104,175 | 39,201 | 199,308 | 261,642 | 651,774 |
| Trust liabilities | 0 | 42,269 | 193,166 | 3,000 | 0 | 0 | 83,983 | 26,772 |
| Unfunded pension liability - Local Authorities Pension Plan | 0 | 0 | 59,980 | 1,075 | 0 | 75,663 | 66,767 | 65,306 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 8,797,796 | 7,548,269 | 11,403,929 | 1,525,706 | 2,358,774 | 11,469,216 | 14,757,734 | 15,216,215 |
| Capital loans | 230,758 | 0 | 0 | 0 | 0 | 0 | 3,400 | 0 |
| Capital leases | 0 | 0 | 0 | 0 | 0 | 166,917 | 0 | 0 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred capital allocations | 394,641 | 172,067 | 72,352 | 0 | 41,943 | 572,262 | 599,860 | 327,550 |
| Unamortized capital allocations | 4,724,802 | 4,327,151 | 8,834,257 | 1,413,762 | 1,249,664 | 4,351,534 | 2,901,530 | 14,459,896 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 914,707 | 859,428 | 1,873,121 | 781,266 | 197,503 | 923,692 | 928,676 | 7,348,508 |
| Unrestricted Net Assets | 527,504 | 446,684 | (847,648) | 395,176 | 258,559 | 1,987,590 | 199,570 | 3,618,855 |
| Restricted Net Assets | 1,556,293 | 789,820 | 441,689 | 604,602 | 145,195 | 937,915 | 1,005,206 | 3,023,343 |
| Total net assets | 2,998,504 | 2,095,932 | 1,467,162 | 1,781,044 | 601,257 | 3,849,198 | 2,133,452 | 13,990,706 |
| **Total Liabilities and Net Assets** | $19,343,014 | $16,145,207 | $27,673,058 | $5,279,741 | $4,704,355 | $23,739,814 | $24,640,853 | $49,138,518 |

## Attachment B
## School Authority Statements of Financial Position as at August 31, 1997

|  | Wolf Creek Regional Div #32 | ABC Charter School | Almadina Charter School | Aurora Charter School | Boyle Street Co-op Ed. Centre | Centre Academ & Pers. Excellence | Global Learning Academy | New Horizons |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** |  |  |  |  |  |  |  |  |
| Current assets |  |  |  |  |  |  |  |  |
| Cash and temporary investments | $3,830,172 | $55,747 | $0 | $179,923 | $0 | $4,112 | $192,721 | $95,650 |
| Accounts receivable (net after allowances) |  |  |  |  |  |  |  |  |
| Province of Alberta | 4,406,877 | 0 | 14,911 | 0 | 25,829 | 0 | 0 | 0 |
| Federal government/first nations | 165,849 | 0 | 0 | 0 | 0 | 0 | 22,406 | 0 |
| Alberta municipalities | 27,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Alberta school jurisdictions | 337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 38,062 | 2,483 | 6,236 | 4,629 | 0 | 3,804 | 0 | 0 |
| Prepaid expenses | 212,352 | 10,784 | 0 | 0 | 0 | 11,196 | 13,906 | 12,160 |
| Other current assets | 2,290 | 0 | 49,237 | 0 | 89 | 319 | 6,924 | 0 |
| **Total current assets** | 8,683,622 | 69,014 | 70,384 | 184,552 | 25,918 | 19,431 | 235,957 | 107,810 |
| School generated funds | 549,463 | 0 | 0 | 0 | 0 | 0 | 5,909 | 1,643 |
| Trust assets | 241,084 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 462,819 | 0 | 0 | 0 | 0 | 76,405 | 0 | 0 |
| Buildings | 26,509,175 | 0 | 0 | 0 | 0 | 435,750 | 26,713 | 0 |
| Equipment | 857,317 | 54,499 | 0 | 0 | 0 | 8,250 | 119,415 | 78,657 |
| Vehicles | 1,994,279 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total capital assets** | 29,823,590 | 54,499 | 0 | 0 | 0 | 520,405 | 146,128 | 78,657 |
| **Total Assets** | $39,297,759 | $123,513 | $70,384 | $184,552 | $25,918 | $539,836 | $387,994 | $188,110 |
| **LIABILITIES** |  |  |  |  |  |  |  |  |
| Current liabilities |  |  |  |  |  |  |  |  |
| Bank indebtedness | $0 | $0 | $22,785 | $0 | $0 | $0 | $0 | $0 |
| Accounts payable and accrued liabilities |  |  |  |  |  |  |  |  |
| Province of Alberta | 535,620 | 0 | 0 | 0 | 0 | 0 | 14,683 | 0 |
| Federal government/first nations | 122,007 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Alberta municipalities | 11,742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Alberta school jurisdictions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 1,717,700 | 16,951 | 44,109 | 18,860 | 0 | 26,731 | 57,372 | 7,649 |
| Deferred revenue | 286,330 | 24,695 | 0 | 126,340 | 0 | 0 | 0 | 0 |
| Current portion of long term debt | 1,293,470 | 0 | 0 | 0 | 0 | 34,078 | 21,471 | 16,256 |
| **Total current liabilities** | 3,966,869 | 41,646 | 66,894 | 145,200 | 0 | 60,809 | 93,526 | 23,905 |
| School generated funds | 549,463 | 0 | 0 | 0 | 25,918 | 0 | 5,909 | 1,643 |
| Trust liabilities | 241,084 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unfunded pension liability - Local Authorities Pension Plan | 105,370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Long term debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debentures | 9,496,340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital loans | 0 | 0 | 0 | 0 | 0 | 17,139 | 0 | 0 |
| Capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 78,508 | 18,681 |
| Mortgages | 0 | 0 | 0 | 0 | 0 | 415,975 | 0 | 0 |
| Deferred capital allocations | 192,597 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unamortized capital allocations | 15,519,998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|  | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **NET ASSETS** | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in capital assets | 3,513,782 | 54,499 | 0 | 0 | 0 | 70,351 | 0 | 0 |
| Unrestricted Net Assets | 1,700,737 | 27,368 | 0 | 4,352 | 0 | (24,438) | 210,051 | 90,814 |
| Restricted Net Assets | 4,011,519 | 0 | 3,490 | 35,000 | 0 | 0 | 0 | 53,067 |
| Total net assets | 9,226,038 | 81,867 | 3,490 | 39,352 | 0 | 45,913 | 210,051 | 143,881 |
| **Total Liabilities and Net Assets** | $39,297,759 | $123,513 | $70,384 | $184,552 | $25,918 | $539,836 | $387,994 | $188,110 |

# Index of Government Agencies, Funds and Reporting Entities

## Entities included in the consolidated government reporting entity

| *Ministry, Department, Fund or Agency* | *Ministry Annual Report* |
|---|---|
| Agriculture Financial Services Corporation | Agriculture, Food and Rural Development |
| Agriculture, Food and Rural Development Revolving Fund | Agriculture, Food and Rural Development |
| Alberta Agricultural Research Institute | Agriculture, Food and Rural Development |
| Alberta Alcohol and Drug Abuse Commission | Community Development |
| Alberta Dairy Control Board | Agriculture, Food and Rural Development |
| Alberta Energy and Utilities Board | Energy |
| Alberta Foundation for the Arts | Community Development |
| Alberta Gaming and Liquor Commission | Economic Development |
| Alberta Heritage Foundation for Medical Research Endowment Fund | Treasury |
| Alberta Heritage Savings Trust Fund | Treasury |
| Alberta Heritage Scholarship Fund | Treasury |
| Alberta Insurance Council | Treasury |
| Alberta Intermodal Services Ltd. | Treasury |
| Alberta Motion Picture Development Corporation | Economic Development |
| Alberta Municipal Financing Corporation | Treasury |
| Alberta Oil Sands Technology and Research Authority | Energy |
| Alberta Opportunity Company | Economic Development |
| Alberta Pensions Administration Corporation | Treasury |
| Alberta Petroleum Marketing Commission | Energy |
| Alberta Research Council | Science, Research and Information Technology |
| Alberta Risk Management Fund | Treasury |
| Alberta School Foundation Fund | Education |
| Alberta Science and Research Authority | Science, Research and Information Technology |
| Alberta Securities Commission | Treasury |
| Alberta Social Housing Corporation | Municipal Affairs |
| Alberta Special Waste Management Corporation | Environmental Protection |
| Alberta Sport, Recreation, Parks and Wildlife Foundation | Community Development |
| Alberta Treasury Branches | Treasury |
| ATB Investment Services Inc. | Treasury |
| Chembiomed Ltd. (in liquidation) | Treasury |
| Credit Union Deposit Guarantee Corporation | Treasury |
| Crop Reinsurance Fund of Alberta | Agriculture, Food and Rural Development |
| Department of Agriculture, Food and Rural Development | Agriculture, Food and Rural Development |
| Department of Community Development | Community Development |
| Department of Economic Development | Economic Development |
| Department of Education | Education |
| Department of Energy | Energy |
| Department of Environmental Protection | Environmental Protection |
| Department of Family and Social Services | Family and Social Services |
| Department of Justice | Justice |
| Department of Municipal Affairs | Municipal Affairs |
| Department of Public Works, Supply and Services | Public Works, Supply and Services |
| Department of Science, Research and Information Technology | Science, Research and Information Technology |
| Department of Transportation and Utilities | Transportation and Utilities |
| Department of Treasury | Treasury |

## Entities included in the consolidated government reporting entity-continued

| *Ministry, Department, Fund or Agency* | *Ministry Annual Report* |
|---|---|
| Economic Development and Tourism Revolving Fund | Economic Development |
| Education Revolving Fund | Education |
| Environmental Protection and Enhancement Fund | Environmental Protection |
| Environmental Protection Revolving Fund | Environmental Protection |
| 475342 Alberta Ltd. (in liquidation) | Treasury |
| Gainers Inc. | Treasury |
| Gas Alberta Operating Fund | Transportation and Utilities |
| Historic Resources Fund | Community Development |
| Human Rights, Citizenship and Multiculturalism Education Fund | Community Development |
| Livestock Patrons' Assurance Fund | Agriculture, Food and Rural Development |
| Lottery Fund | Economic Development |
| Ministry of Advanced Education and Career Development [1] | Advanced Education and Career Development |
| Ministry of Agriculture, Food and Rural Development | Agriculture, Food and Rural Development |
| Ministry of Community Development | Community Development |
| Ministry of Economic Development | Economic Development |
| Ministry of Education | Education |
| Ministry of Energy | Energy |
| Ministry of Environmental Protection | Environmental Protection |
| Ministry of Executive Council [1] | Executive Council |
| Ministry of Family and Social Services | Family and Social Services |
| Ministry of Health [1] | Health |
| Ministry of Intergovernmental and Aboriginal Affairs [1] | Intergovernmental and Aboriginal Affairs |
| Ministry of Justice | Justice |
| Ministry of Labour [1] | Labour |
| Ministry of Municipal Affairs | Municipal Affairs |
| Ministry of Public Works, Supply and Services | Public Works, Supply and Services |
| Ministry of Science, Research and Information Technology | Science, Research and Information Technology |
| Ministry of Transportation and Utilities | Transportation and Utilities |
| Ministry of Treasury | Treasury |
| N.A. Properties (1994) Ltd. | Treasury |
| Natural Resources Conservation Board | Environmental Protection |
| NFI Finance, Inc. (in liquidation) | Treasury |
| Persons with Developmental Disabilities Foundation | Family and Social Services |
| Public Works, Supply and Services Revolving Fund | Public Works, Supply and Services |
| S C Financial Ltd. | Treasury |
| Science and Research Fund | Science, Research and Information Technology |
| The Alberta Government Telephones Commission | Treasury |
| The Alberta Historical Resources Foundation | Community Development |
| The Government House Foundation | Community Development |
| The Wild Rose Foundation | Community Development |
| Transportation Revolving Fund | Transportation and Utilities |
| Treasury Revolving Fund | Treasury |
| Utility Companies Income Tax Rebates Fund | Treasury |
| Victims of Crime Fund | Justice |

[1] Ministry includes only the department so separate department information is not necessary.

## Entities not included in the consolidated government reporting entity

| *Fund or Agency* | *Ministry Annual Report* |
|---|---|
| Alberta Cancer Board | Health |
| Alberta Heritage Foundation for Medical Research | Science, Research and Information Technology |
| Alberta Teachers' Retirement Fund Board | Education |
| Improvement Districts Trust Account | Municipal Affairs |
| Local Authorities Pension Plan | Treasury |
| Long-Term Disability Benefit Fund-Bargaining Unit | Advanced Education and Career Development |
| Long-Term Disability Benefit Fund-Management, Opted Out and Excluded | Advanced Education and Career Development |
| Management Employees Pension Plan | Treasury |
| Provincial Judges and Masters in Chambers Pension Plan | Treasury |
| Provincial Mental Health Advisory Board | Health |
| Public Post Secondary Institutions | Advanced Education and Career Development |
| Public Service Management (Closed Membership) Pension Plan | Treasury |
| Public Service Pension Plan | Treasury |
| Regional Health Authorities | Health |
| School Boards | Education |
| Special Areas Trust Account | Municipal Affairs |
| Special Forces Pension Plan | Treasury |
| Universities Academic Pension Plan | Treasury |
| Workers' Compensation Board | Labour |

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